



Rep. Cynthia Soto

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LRB098 15439 HLH 57481 a

1 AMENDMENT TO HOUSE BILL 3884

2 AMENDMENT NO. _____. Amend House Bill 3884 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The State Finance Act is amended by adding
5 Sections 5.855 and 6a-4a as follows:

6 (30 ILCS 105/5.855 new)

7 Sec. 5.855. The Public University Capital Projects Fund.

8 (30 ILCS 105/6a-4a new)

9 Sec. 6a-4a. The Public University Capital Projects Fund;
10 creation. The Public University Capital Projects Fund is hereby
11 created as a special fund in the State treasury. Moneys in the
12 Fund shall be used by public universities, subject to
13 appropriation, solely for the purpose of funding capital
14 projects and paying deferred maintenance fees. No public
15 university may receive appropriations from the Fund that exceed

1 the amount of the tax attributable to sales occurring on a
2 campus of that public university.

3 Section 10. The Service Occupation Tax Act is amended by
4 changing Sections 2, 3-10, and 9 as follows:

5 (35 ILCS 115/2) (from Ch. 120, par. 439.102)

6 Sec. 2. "Transfer" means any transfer of the title to
7 property or of the ownership of property whether or not the
8 transferor retains title as security for the payment of amounts
9 due him from the transferee.

10 "Cost Price" means the consideration paid by the serviceman
11 for a purchase valued in money, whether paid in money or
12 otherwise, including cash, credits and services, and shall be
13 determined without any deduction on account of the supplier's
14 cost of the property sold or on account of any other expense
15 incurred by the supplier. When a serviceman contracts out part
16 or all of the services required in his sale of service, it
17 shall be presumed that the cost price to the serviceman of the
18 property transferred to him by his or her subcontractor is
19 equal to 50% of the subcontractor's charges to the serviceman
20 in the absence of proof of the consideration paid by the
21 subcontractor for the purchase of such property.

22 "Department" means the Department of Revenue.

23 "Person" means any natural individual, firm, partnership,
24 association, joint stock company, joint venture, public or

1 private corporation, limited liability company, and any
2 receiver, executor, trustee, guardian or other representative
3 appointed by order of any court.

4 "Public university" means Chicago State University,
5 Eastern Illinois University, Governors State University,
6 Illinois State University, Northeastern Illinois University,
7 Northern Illinois University, Southern Illinois University,
8 Western Illinois University, the University of Illinois, and
9 any other public university established or authorized by the
10 General Assembly.

11 "Sale of Service" means any transaction except:

12 (a) A retail sale of tangible personal property taxable
13 under the Retailers' Occupation Tax Act or under the Use Tax
14 Act.

15 (b) A sale of tangible personal property for the purpose of
16 resale made in compliance with Section 2c of the Retailers'
17 Occupation Tax Act.

18 (c) Except as hereinafter provided, a sale or transfer of
19 tangible personal property as an incident to the rendering of
20 service for or by any governmental body or for or by any
21 corporation, society, association, foundation or institution
22 organized and operated exclusively for charitable, religious
23 or educational purposes or any not-for-profit corporation,
24 society, association, foundation, institution or organization
25 which has no compensated officers or employees and which is
26 organized and operated primarily for the recreation of persons

1 55 years of age or older. A limited liability company may
2 qualify for the exemption under this paragraph only if the
3 limited liability company is organized and operated
4 exclusively for educational purposes.

5 (d) A sale or transfer of tangible personal property as an
6 incident to the rendering of service for interstate carriers
7 for hire for use as rolling stock moving in interstate commerce
8 or lessors under leases of one year or longer, executed or in
9 effect at the time of purchase, to interstate carriers for hire
10 for use as rolling stock moving in interstate commerce, and
11 equipment operated by a telecommunications provider, licensed
12 as a common carrier by the Federal Communications Commission,
13 which is permanently installed in or affixed to aircraft moving
14 in interstate commerce.

15 (d-1) A sale or transfer of tangible personal property as
16 an incident to the rendering of service for owners, lessors or
17 shippers of tangible personal property which is utilized by
18 interstate carriers for hire for use as rolling stock moving in
19 interstate commerce, and equipment operated by a
20 telecommunications provider, licensed as a common carrier by
21 the Federal Communications Commission, which is permanently
22 installed in or affixed to aircraft moving in interstate
23 commerce.

24 (d-1.1) On and after July 1, 2003 and through June 30,
25 2004, a sale or transfer of a motor vehicle of the second
26 division with a gross vehicle weight in excess of 8,000 pounds

1 as an incident to the rendering of service if that motor
2 vehicle is subject to the commercial distribution fee imposed
3 under Section 3-815.1 of the Illinois Vehicle Code. Beginning
4 on July 1, 2004 and through June 30, 2005, the use in this
5 State of motor vehicles of the second division: (i) with a
6 gross vehicle weight rating in excess of 8,000 pounds; (ii)
7 that are subject to the commercial distribution fee imposed
8 under Section 3-815.1 of the Illinois Vehicle Code; and (iii)
9 that are primarily used for commercial purposes. Through June
10 30, 2005, this exemption applies to repair and replacement
11 parts added after the initial purchase of such a motor vehicle
12 if that motor vehicle is used in a manner that would qualify
13 for the rolling stock exemption otherwise provided for in this
14 Act. For purposes of this paragraph, "used for commercial
15 purposes" means the transportation of persons or property in
16 furtherance of any commercial or industrial enterprise whether
17 for-hire or not.

18 (d-2) The repairing, reconditioning or remodeling, for a
19 common carrier by rail, of tangible personal property which
20 belongs to such carrier for hire, and as to which such carrier
21 receives the physical possession of the repaired,
22 reconditioned or remodeled item of tangible personal property
23 in Illinois, and which such carrier transports, or shares with
24 another common carrier in the transportation of such property,
25 out of Illinois on a standard uniform bill of lading showing
26 the person who repaired, reconditioned or remodeled the

1 property as the shipper or consignor of such property to a
2 destination outside Illinois, for use outside Illinois.

3 (d-3) A sale or transfer of tangible personal property
4 which is produced by the seller thereof on special order in
5 such a way as to have made the applicable tax the Service
6 Occupation Tax or the Service Use Tax, rather than the
7 Retailers' Occupation Tax or the Use Tax, for an interstate
8 carrier by rail which receives the physical possession of such
9 property in Illinois, and which transports such property, or
10 shares with another common carrier in the transportation of
11 such property, out of Illinois on a standard uniform bill of
12 lading showing the seller of the property as the shipper or
13 consignor of such property to a destination outside Illinois,
14 for use outside Illinois.

15 (d-4) Until January 1, 1997, a sale, by a registered
16 serviceman paying tax under this Act to the Department, of
17 special order printed materials delivered outside Illinois and
18 which are not returned to this State, if delivery is made by
19 the seller or agent of the seller, including an agent who
20 causes the product to be delivered outside Illinois by a common
21 carrier or the U.S. postal service.

22 (e) A sale or transfer of machinery and equipment used
23 primarily in the process of the manufacturing or assembling,
24 either in an existing, an expanded or a new manufacturing
25 facility, of tangible personal property for wholesale or retail
26 sale or lease, whether such sale or lease is made directly by

1 the manufacturer or by some other person, whether the materials
2 used in the process are owned by the manufacturer or some other
3 person, or whether such sale or lease is made apart from or as
4 an incident to the seller's engaging in a service occupation
5 and the applicable tax is a Service Occupation Tax or Service
6 Use Tax, rather than Retailers' Occupation Tax or Use Tax. The
7 exemption provided by this paragraph (e) does not include
8 machinery and equipment used in (i) the generation of
9 electricity for wholesale or retail sale; (ii) the generation
10 or treatment of natural or artificial gas for wholesale or
11 retail sale that is delivered to customers through pipes,
12 pipelines, or mains; or (iii) the treatment of water for
13 wholesale or retail sale that is delivered to customers through
14 pipes, pipelines, or mains. The provisions of this amendatory
15 Act of the 98th General Assembly are declaratory of existing
16 law as to the meaning and scope of this exemption.

17 (f) Until July 1, 2003, the sale or transfer of
18 distillation machinery and equipment, sold as a unit or kit and
19 assembled or installed by the retailer, which machinery and
20 equipment is certified by the user to be used only for the
21 production of ethyl alcohol that will be used for consumption
22 as motor fuel or as a component of motor fuel for the personal
23 use of such user and not subject to sale or resale.

24 (g) At the election of any serviceman not required to be
25 otherwise registered as a retailer under Section 2a of the
26 Retailers' Occupation Tax Act, made for each fiscal year sales

1 of service in which the aggregate annual cost price of tangible
2 personal property transferred as an incident to the sales of
3 service is less than 35% (75% in the case of servicemen
4 transferring prescription drugs or servicemen engaged in
5 graphic arts production) of the aggregate annual total gross
6 receipts from all sales of service. The purchase of such
7 tangible personal property by the serviceman shall be subject
8 to tax under the Retailers' Occupation Tax Act and the Use Tax
9 Act. However, if a primary serviceman who has made the election
10 described in this paragraph subcontracts service work to a
11 secondary serviceman who has also made the election described
12 in this paragraph, the primary serviceman does not incur a Use
13 Tax liability if the secondary serviceman (i) has paid or will
14 pay Use Tax on his or her cost price of any tangible personal
15 property transferred to the primary serviceman and (ii)
16 certifies that fact in writing to the primary serviceman.

17 Tangible personal property transferred incident to the
18 completion of a maintenance agreement is exempt from the tax
19 imposed pursuant to this Act.

20 Exemption (e) also includes machinery and equipment used in
21 the general maintenance or repair of such exempt machinery and
22 equipment or for in-house manufacture of exempt machinery and
23 equipment. The machinery and equipment exemption does not
24 include machinery and equipment used in (i) the generation of
25 electricity for wholesale or retail sale; (ii) the generation
26 or treatment of natural or artificial gas for wholesale or

1 retail sale that is delivered to customers through pipes,
2 pipelines, or mains; or (iii) the treatment of water for
3 wholesale or retail sale that is delivered to customers through
4 pipes, pipelines, or mains. The provisions of this amendatory
5 Act of the 98th General Assembly are declaratory of existing
6 law as to the meaning and scope of this exemption. For the
7 purposes of exemption (e), each of these terms shall have the
8 following meanings: (1) "manufacturing process" shall mean the
9 production of any article of tangible personal property,
10 whether such article is a finished product or an article for
11 use in the process of manufacturing or assembling a different
12 article of tangible personal property, by procedures commonly
13 regarded as manufacturing, processing, fabricating, or
14 refining which changes some existing material or materials into
15 a material with a different form, use or name. In relation to a
16 recognized integrated business composed of a series of
17 operations which collectively constitute manufacturing, or
18 individually constitute manufacturing operations, the
19 manufacturing process shall be deemed to commence with the
20 first operation or stage of production in the series, and shall
21 not be deemed to end until the completion of the final product
22 in the last operation or stage of production in the series; and
23 further for purposes of exemption (e), photoprocessing is
24 deemed to be a manufacturing process of tangible personal
25 property for wholesale or retail sale; (2) "assembling process"
26 shall mean the production of any article of tangible personal

1 property, whether such article is a finished product or an
2 article for use in the process of manufacturing or assembling a
3 different article of tangible personal property, by the
4 combination of existing materials in a manner commonly regarded
5 as assembling which results in a material of a different form,
6 use or name; (3) "machinery" shall mean major mechanical
7 machines or major components of such machines contributing to a
8 manufacturing or assembling process; and (4) "equipment" shall
9 include any independent device or tool separate from any
10 machinery but essential to an integrated manufacturing or
11 assembly process; including computers used primarily in a
12 manufacturer's computer assisted design, computer assisted
13 manufacturing (CAD/CAM) system; or any subunit or assembly
14 comprising a component of any machinery or auxiliary, adjunct
15 or attachment parts of machinery, such as tools, dies, jigs,
16 fixtures, patterns and molds; or any parts which require
17 periodic replacement in the course of normal operation; but
18 shall not include hand tools. Equipment includes chemicals or
19 chemicals acting as catalysts but only if the chemicals or
20 chemicals acting as catalysts effect a direct and immediate
21 change upon a product being manufactured or assembled for
22 wholesale or retail sale or lease. The purchaser of such
23 machinery and equipment who has an active resale registration
24 number shall furnish such number to the seller at the time of
25 purchase. The purchaser of such machinery and equipment and
26 tools without an active resale registration number shall

1 furnish to the seller a certificate of exemption for each
2 transaction stating facts establishing the exemption for that
3 transaction, which certificate shall be available to the
4 Department for inspection or audit.

5 Except as provided in Section 2d of this Act, the rolling
6 stock exemption applies to rolling stock used by an interstate
7 carrier for hire, even just between points in Illinois, if such
8 rolling stock transports, for hire, persons whose journeys or
9 property whose shipments originate or terminate outside
10 Illinois.

11 Any informal rulings, opinions or letters issued by the
12 Department in response to an inquiry or request for any opinion
13 from any person regarding the coverage and applicability of
14 exemption (e) to specific devices shall be published,
15 maintained as a public record, and made available for public
16 inspection and copying. If the informal ruling, opinion or
17 letter contains trade secrets or other confidential
18 information, where possible the Department shall delete such
19 information prior to publication. Whenever such informal
20 rulings, opinions, or letters contain any policy of general
21 applicability, the Department shall formulate and adopt such
22 policy as a rule in accordance with the provisions of the
23 Illinois Administrative Procedure Act.

24 On and after July 1, 1987, no entity otherwise eligible
25 under exemption (c) of this Section shall make tax free
26 purchases unless it has an active exemption identification

1 number issued by the Department.

2 "Serviceman" means any person who is engaged in the
3 occupation of making sales of service.

4 "Sale at Retail" means "sale at retail" as defined in the
5 Retailers' Occupation Tax Act.

6 "Supplier" means any person who makes sales of tangible
7 personal property to servicemen for the purpose of resale as an
8 incident to a sale of service.

9 (Source: P.A. 98-583, eff. 1-1-14.)

10 (35 ILCS 115/3-10) (from Ch. 120, par. 439.103-10)

11 Sec. 3-10. Rate of tax. Unless otherwise provided in this
12 Section, the tax imposed by this Act is at the rate of 6.25% of
13 the "selling price", as defined in Section 2 of the Service Use
14 Tax Act, of the tangible personal property. For the purpose of
15 computing this tax, in no event shall the "selling price" be
16 less than the cost price to the serviceman of the tangible
17 personal property transferred. The selling price of each item
18 of tangible personal property transferred as an incident of a
19 sale of service may be shown as a distinct and separate item on
20 the serviceman's billing to the service customer. If the
21 selling price is not so shown, the selling price of the
22 tangible personal property is deemed to be 50% of the
23 serviceman's entire billing to the service customer. When,
24 however, a serviceman contracts to design, develop, and produce
25 special order machinery or equipment, the tax imposed by this

1 Act shall be based on the serviceman's cost price of the
2 tangible personal property transferred incident to the
3 completion of the contract.

4 Beginning on July 1, 2014, in addition to any other tax, a
5 tax is imposed at the rate of 1% of the "selling price", as
6 defined in Section 2 of the Service Use Tax Act, of all
7 tangible personal property sold by a serviceman on the campus
8 of a public university. For the purpose of computing this tax,
9 in no event shall the "selling price" be less than the cost
10 price to the serviceman of the tangible personal property
11 transferred. The selling price of each item of tangible
12 personal property transferred as an incident of a sale of
13 service may be shown as a distinct and separate item on the
14 serviceman's billing to the service customer. If the selling
15 price is not so shown, the selling price of the tangible
16 personal property is deemed to be 50% of the serviceman's
17 entire billing to the service customer. When, however, a
18 serviceman contracts to design, develop, and produce special
19 order machinery or equipment, this additional tax shall be
20 based on the serviceman's cost price of the tangible personal
21 property transferred incident to the completion of the
22 contract.

23 Beginning on July 1, 2000 and through December 31, 2000,
24 with respect to motor fuel, as defined in Section 1.1 of the
25 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
26 the Use Tax Act, the tax is imposed at the rate of 1.25%.

1 With respect to gasohol, as defined in the Use Tax Act, the
2 tax imposed by this Act shall apply to (i) 70% of the cost
3 price of property transferred as an incident to the sale of
4 service on or after January 1, 1990, and before July 1, 2003,
5 (ii) 80% of the selling price of property transferred as an
6 incident to the sale of service on or after July 1, 2003 and on
7 or before December 31, 2018, and (iii) 100% of the cost price
8 thereafter. If, at any time, however, the tax under this Act on
9 sales of gasohol, as defined in the Use Tax Act, is imposed at
10 the rate of 1.25%, then the tax imposed by this Act applies to
11 100% of the proceeds of sales of gasohol made during that time.

12 With respect to majority blended ethanol fuel, as defined
13 in the Use Tax Act, the tax imposed by this Act does not apply
14 to the selling price of property transferred as an incident to
15 the sale of service on or after July 1, 2003 and on or before
16 December 31, 2018 but applies to 100% of the selling price
17 thereafter.

18 With respect to biodiesel blends, as defined in the Use Tax
19 Act, with no less than 1% and no more than 10% biodiesel, the
20 tax imposed by this Act applies to (i) 80% of the selling price
21 of property transferred as an incident to the sale of service
22 on or after July 1, 2003 and on or before December 31, 2018 and
23 (ii) 100% of the proceeds of the selling price thereafter. If,
24 at any time, however, the tax under this Act on sales of
25 biodiesel blends, as defined in the Use Tax Act, with no less
26 than 1% and no more than 10% biodiesel is imposed at the rate

1 of 1.25%, then the tax imposed by this Act applies to 100% of
2 the proceeds of sales of biodiesel blends with no less than 1%
3 and no more than 10% biodiesel made during that time.

4 With respect to 100% biodiesel, as defined in the Use Tax
5 Act, and biodiesel blends, as defined in the Use Tax Act, with
6 more than 10% but no more than 99% biodiesel material, the tax
7 imposed by this Act does not apply to the proceeds of the
8 selling price of property transferred as an incident to the
9 sale of service on or after July 1, 2003 and on or before
10 December 31, 2018 but applies to 100% of the selling price
11 thereafter.

12 At the election of any registered serviceman made for each
13 fiscal year, sales of service in which the aggregate annual
14 cost price of tangible personal property transferred as an
15 incident to the sales of service is less than 35%, or 75% in
16 the case of servicemen transferring prescription drugs or
17 servicemen engaged in graphic arts production, of the aggregate
18 annual total gross receipts from all sales of service, the tax
19 imposed by this Act shall be based on the serviceman's cost
20 price of the tangible personal property transferred incident to
21 the sale of those services.

22 The tax shall be imposed at the rate of 1% on food prepared
23 for immediate consumption and transferred incident to a sale of
24 service subject to this Act or the Service Occupation Tax Act
25 by an entity licensed under the Hospital Licensing Act, the
26 Nursing Home Care Act, the ID/DD Community Care Act, the

1 Specialized Mental Health Rehabilitation Act of 2013, or the
2 Child Care Act of 1969. The tax shall also be imposed at the
3 rate of 1% on food for human consumption that is to be consumed
4 off the premises where it is sold (other than alcoholic
5 beverages, soft drinks, and food that has been prepared for
6 immediate consumption and is not otherwise included in this
7 paragraph) and prescription and nonprescription medicines,
8 drugs, medical appliances, modifications to a motor vehicle for
9 the purpose of rendering it usable by a disabled person, and
10 insulin, urine testing materials, syringes, and needles used by
11 diabetics, for human use. For the purposes of this Section,
12 until September 1, 2009: the term "soft drinks" means any
13 complete, finished, ready-to-use, non-alcoholic drink, whether
14 carbonated or not, including but not limited to soda water,
15 cola, fruit juice, vegetable juice, carbonated water, and all
16 other preparations commonly known as soft drinks of whatever
17 kind or description that are contained in any closed or sealed
18 can, carton, or container, regardless of size; but "soft
19 drinks" does not include coffee, tea, non-carbonated water,
20 infant formula, milk or milk products as defined in the Grade A
21 Pasteurized Milk and Milk Products Act, or drinks containing
22 50% or more natural fruit or vegetable juice.

23 Notwithstanding any other provisions of this Act,
24 beginning September 1, 2009, "soft drinks" means non-alcoholic
25 beverages that contain natural or artificial sweeteners. "Soft
26 drinks" do not include beverages that contain milk or milk

1 products, soy, rice or similar milk substitutes, or greater
2 than 50% of vegetable or fruit juice by volume.

3 Until August 1, 2009, and notwithstanding any other
4 provisions of this Act, "food for human consumption that is to
5 be consumed off the premises where it is sold" includes all
6 food sold through a vending machine, except soft drinks and
7 food products that are dispensed hot from a vending machine,
8 regardless of the location of the vending machine. Beginning
9 August 1, 2009, and notwithstanding any other provisions of
10 this Act, "food for human consumption that is to be consumed
11 off the premises where it is sold" includes all food sold
12 through a vending machine, except soft drinks, candy, and food
13 products that are dispensed hot from a vending machine,
14 regardless of the location of the vending machine.

15 Notwithstanding any other provisions of this Act,
16 beginning September 1, 2009, "food for human consumption that
17 is to be consumed off the premises where it is sold" does not
18 include candy. For purposes of this Section, "candy" means a
19 preparation of sugar, honey, or other natural or artificial
20 sweeteners in combination with chocolate, fruits, nuts or other
21 ingredients or flavorings in the form of bars, drops, or
22 pieces. "Candy" does not include any preparation that contains
23 flour or requires refrigeration.

24 Notwithstanding any other provisions of this Act,
25 beginning September 1, 2009, "nonprescription medicines and
26 drugs" does not include grooming and hygiene products. For

1 purposes of this Section, "grooming and hygiene products"
2 includes, but is not limited to, soaps and cleaning solutions,
3 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
4 lotions and screens, unless those products are available by
5 prescription only, regardless of whether the products meet the
6 definition of "over-the-counter-drugs". For the purposes of
7 this paragraph, "over-the-counter-drug" means a drug for human
8 use that contains a label that identifies the product as a drug
9 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"
10 label includes:

11 (A) A "Drug Facts" panel; or

12 (B) A statement of the "active ingredient(s)" with a
13 list of those ingredients contained in the compound,
14 substance or preparation.

15 Beginning on January 1, 2014 (the effective date of Public
16 Act 98-122) ~~this amendatory Act of the 98th General Assembly,~~
17 "prescription and nonprescription medicines and drugs"
18 includes medical cannabis purchased from a registered
19 dispensing organization under the Compassionate Use of Medical
20 Cannabis Pilot Program Act.

21 (Source: P.A. 97-38, eff. 6-28-11; 97-227, eff. 1-1-12; 97-636,
22 eff. 6-1-12; 98-104, eff. 7-22-13; 98-122, eff. 1-1-14; revised
23 8-9-13.)

24 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

25 Sec. 9. Each serviceman required or authorized to collect

1 the tax herein imposed shall pay to the Department the amount
2 of such tax at the time when he is required to file his return
3 for the period during which such tax was collectible, less a
4 discount of 2.1% prior to January 1, 1990, and 1.75% on and
5 after January 1, 1990, or \$5 per calendar year, whichever is
6 greater, which is allowed to reimburse the serviceman for
7 expenses incurred in collecting the tax, keeping records,
8 preparing and filing returns, remitting the tax and supplying
9 data to the Department on request. The Department may disallow
10 the discount for servicemen whose certificate of registration
11 is revoked at the time the return is filed, but only if the
12 Department's decision to revoke the certificate of
13 registration has become final.

14 Where such tangible personal property is sold under a
15 conditional sales contract, or under any other form of sale
16 wherein the payment of the principal sum, or a part thereof, is
17 extended beyond the close of the period for which the return is
18 filed, the serviceman, in collecting the tax may collect, for
19 each tax return period, only the tax applicable to the part of
20 the selling price actually received during such tax return
21 period.

22 Except as provided hereinafter in this Section, on or
23 before the twentieth day of each calendar month, such
24 serviceman shall file a return for the preceding calendar month
25 in accordance with reasonable rules and regulations to be
26 promulgated by the Department of Revenue. Such return shall be

1 filed on a form prescribed by the Department and shall contain
2 such information as the Department may reasonably require.

3 The Department may require returns to be filed on a
4 quarterly basis. If so required, a return for each calendar
5 quarter shall be filed on or before the twentieth day of the
6 calendar month following the end of such calendar quarter. The
7 taxpayer shall also file a return with the Department for each
8 of the first two months of each calendar quarter, on or before
9 the twentieth day of the following calendar month, stating:

10 1. The name of the seller;

11 2. The address of the principal place of business from
12 which he engages in business as a serviceman in this State;

13 3. The total amount of taxable receipts received by him
14 during the preceding calendar month, including receipts
15 from charge and time sales, but less all deductions allowed
16 by law;

17 3-5. The total amount of taxable receipts received by
18 him during the preceding calendar month as a result of
19 sales that occurred on the campus of a public university.

20 4. The amount of credit provided in Section 2d of this
21 Act;

22 5. The amount of tax due;

23 5-5. The signature of the taxpayer; and

24 6. Such other reasonable information as the Department
25 may require.

26 If a taxpayer fails to sign a return within 30 days after

1 the proper notice and demand for signature by the Department,
2 the return shall be considered valid and any amount shown to be
3 due on the return shall be deemed assessed.

4 Prior to October 1, 2003, and on and after September 1,
5 2004 a serviceman may accept a Manufacturer's Purchase Credit
6 certification from a purchaser in satisfaction of Service Use
7 Tax as provided in Section 3-70 of the Service Use Tax Act if
8 the purchaser provides the appropriate documentation as
9 required by Section 3-70 of the Service Use Tax Act. A
10 Manufacturer's Purchase Credit certification, accepted prior
11 to October 1, 2003 or on or after September 1, 2004 by a
12 serviceman as provided in Section 3-70 of the Service Use Tax
13 Act, may be used by that serviceman to satisfy Service
14 Occupation Tax liability in the amount claimed in the
15 certification, not to exceed 6.25% of the receipts subject to
16 tax from a qualifying purchase. A Manufacturer's Purchase
17 Credit reported on any original or amended return filed under
18 this Act after October 20, 2003 for reporting periods prior to
19 September 1, 2004 shall be disallowed. Manufacturer's Purchase
20 Credit reported on annual returns due on or after January 1,
21 2005 will be disallowed for periods prior to September 1, 2004.
22 No Manufacturer's Purchase Credit may be used after September
23 30, 2003 through August 31, 2004 to satisfy any tax liability
24 imposed under this Act, including any audit liability.

25 If the serviceman's average monthly tax liability to the
26 Department does not exceed \$200, the Department may authorize

1 his returns to be filed on a quarter annual basis, with the
2 return for January, February and March of a given year being
3 due by April 20 of such year; with the return for April, May
4 and June of a given year being due by July 20 of such year; with
5 the return for July, August and September of a given year being
6 due by October 20 of such year, and with the return for
7 October, November and December of a given year being due by
8 January 20 of the following year.

9 If the serviceman's average monthly tax liability to the
10 Department does not exceed \$50, the Department may authorize
11 his returns to be filed on an annual basis, with the return for
12 a given year being due by January 20 of the following year.

13 Such quarter annual and annual returns, as to form and
14 substance, shall be subject to the same requirements as monthly
15 returns.

16 Notwithstanding any other provision in this Act concerning
17 the time within which a serviceman may file his return, in the
18 case of any serviceman who ceases to engage in a kind of
19 business which makes him responsible for filing returns under
20 this Act, such serviceman shall file a final return under this
21 Act with the Department not more than 1 month after
22 discontinuing such business.

23 Beginning October 1, 1993, a taxpayer who has an average
24 monthly tax liability of \$150,000 or more shall make all
25 payments required by rules of the Department by electronic
26 funds transfer. Beginning October 1, 1994, a taxpayer who has

1 an average monthly tax liability of \$100,000 or more shall make
2 all payments required by rules of the Department by electronic
3 funds transfer. Beginning October 1, 1995, a taxpayer who has
4 an average monthly tax liability of \$50,000 or more shall make
5 all payments required by rules of the Department by electronic
6 funds transfer. Beginning October 1, 2000, a taxpayer who has
7 an annual tax liability of \$200,000 or more shall make all
8 payments required by rules of the Department by electronic
9 funds transfer. The term "annual tax liability" shall be the
10 sum of the taxpayer's liabilities under this Act, and under all
11 other State and local occupation and use tax laws administered
12 by the Department, for the immediately preceding calendar year.
13 The term "average monthly tax liability" means the sum of the
14 taxpayer's liabilities under this Act, and under all other
15 State and local occupation and use tax laws administered by the
16 Department, for the immediately preceding calendar year
17 divided by 12. Beginning on October 1, 2002, a taxpayer who has
18 a tax liability in the amount set forth in subsection (b) of
19 Section 2505-210 of the Department of Revenue Law shall make
20 all payments required by rules of the Department by electronic
21 funds transfer.

22 Before August 1 of each year beginning in 1993, the
23 Department shall notify all taxpayers required to make payments
24 by electronic funds transfer. All taxpayers required to make
25 payments by electronic funds transfer shall make those payments
26 for a minimum of one year beginning on October 1.

1 Any taxpayer not required to make payments by electronic
2 funds transfer may make payments by electronic funds transfer
3 with the permission of the Department.

4 All taxpayers required to make payment by electronic funds
5 transfer and any taxpayers authorized to voluntarily make
6 payments by electronic funds transfer shall make those payments
7 in the manner authorized by the Department.

8 The Department shall adopt such rules as are necessary to
9 effectuate a program of electronic funds transfer and the
10 requirements of this Section.

11 Where a serviceman collects the tax with respect to the
12 selling price of tangible personal property which he sells and
13 the purchaser thereafter returns such tangible personal
14 property and the serviceman refunds the selling price thereof
15 to the purchaser, such serviceman shall also refund, to the
16 purchaser, the tax so collected from the purchaser. When filing
17 his return for the period in which he refunds such tax to the
18 purchaser, the serviceman may deduct the amount of the tax so
19 refunded by him to the purchaser from any other Service
20 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or
21 Use Tax which such serviceman may be required to pay or remit
22 to the Department, as shown by such return, provided that the
23 amount of the tax to be deducted shall previously have been
24 remitted to the Department by such serviceman. If the
25 serviceman shall not previously have remitted the amount of
26 such tax to the Department, he shall be entitled to no

1 deduction hereunder upon refunding such tax to the purchaser.

2 If experience indicates such action to be practicable, the
3 Department may prescribe and furnish a combination or joint
4 return which will enable servicemen, who are required to file
5 returns hereunder and also under the Retailers' Occupation Tax
6 Act, the Use Tax Act or the Service Use Tax Act, to furnish all
7 the return information required by all said Acts on the one
8 form.

9 Where the serviceman has more than one business registered
10 with the Department under separate registrations hereunder,
11 such serviceman shall file separate returns for each registered
12 business.

13 Beginning July 1, 2014, each month the Department shall pay
14 into the Public University Capital Projects Fund 100% of the
15 net revenue realized for the preceding month from the
16 additional 1% tax imposed on sales occurring on the campus of a
17 public university.

18 Beginning January 1, 1990, each month the Department shall
19 pay into the Local Government Tax Fund the revenue realized for
20 the preceding month from the 1% tax on sales of food for human
21 consumption which is to be consumed off the premises where it
22 is sold (other than alcoholic beverages, soft drinks and food
23 which has been prepared for immediate consumption) and
24 prescription and nonprescription medicines, drugs, medical
25 appliances and insulin, urine testing materials, syringes and
26 needles used by diabetics.

1 Beginning January 1, 1990, each month the Department shall
2 pay into the County and Mass Transit District Fund 4% of the
3 revenue realized for the preceding month from the 6.25% general
4 rate.

5 Beginning August 1, 2000, each month the Department shall
6 pay into the County and Mass Transit District Fund 20% of the
7 net revenue realized for the preceding month from the 1.25%
8 rate on the selling price of motor fuel and gasohol.

9 Beginning January 1, 1990, each month the Department shall
10 pay into the Local Government Tax Fund 16% of the revenue
11 realized for the preceding month from the 6.25% general rate on
12 transfers of tangible personal property.

13 Beginning August 1, 2000, each month the Department shall
14 pay into the Local Government Tax Fund 80% of the net revenue
15 realized for the preceding month from the 1.25% rate on the
16 selling price of motor fuel and gasohol.

17 Beginning October 1, 2009, each month the Department shall
18 pay into the Capital Projects Fund an amount that is equal to
19 an amount estimated by the Department to represent 80% of the
20 net revenue realized for the preceding month from the sale of
21 candy, grooming and hygiene products, and soft drinks that had
22 been taxed at a rate of 1% prior to September 1, 2009 but that
23 are ~~is~~ now taxed at 6.25%.

24 Beginning July 1, 2013, each month the Department shall pay
25 into the Underground Storage Tank Fund from the proceeds
26 collected under this Act, the Use Tax Act, the Service Use Tax

1 Act, and the Retailers' Occupation Tax Act an amount equal to
2 the average monthly deficit in the Underground Storage Tank
3 Fund during the prior year, as certified annually by the
4 Illinois Environmental Protection Agency, but the total
5 payment into the Underground Storage Tank Fund under this Act,
6 the Use Tax Act, the Service Use Tax Act, and the Retailers'
7 Occupation Tax Act shall not exceed \$18,000,000 in any State
8 fiscal year. As used in this paragraph, the "average monthly
9 deficit" shall be equal to the difference between the average
10 monthly claims for payment by the fund and the average monthly
11 revenues deposited into the fund, excluding payments made
12 pursuant to this paragraph.

13 Of the remainder of the moneys received by the Department
14 pursuant to this Act, (a) 1.75% thereof shall be paid into the
15 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
16 and after July 1, 1989, 3.8% thereof shall be paid into the
17 Build Illinois Fund; provided, however, that if in any fiscal
18 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
19 may be, of the moneys received by the Department and required
20 to be paid into the Build Illinois Fund pursuant to Section 3
21 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
22 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
23 Service Occupation Tax Act, such Acts being hereinafter called
24 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
25 may be, of moneys being hereinafter called the "Tax Act
26 Amount", and (2) the amount transferred to the Build Illinois

1 Fund from the State and Local Sales Tax Reform Fund shall be
2 less than the Annual Specified Amount (as defined in Section 3
3 of the Retailers' Occupation Tax Act), an amount equal to the
4 difference shall be immediately paid into the Build Illinois
5 Fund from other moneys received by the Department pursuant to
6 the Tax Acts; and further provided, that if on the last
7 business day of any month the sum of (1) the Tax Act Amount
8 required to be deposited into the Build Illinois Account in the
9 Build Illinois Fund during such month and (2) the amount
10 transferred during such month to the Build Illinois Fund from
11 the State and Local Sales Tax Reform Fund shall have been less
12 than 1/12 of the Annual Specified Amount, an amount equal to
13 the difference shall be immediately paid into the Build
14 Illinois Fund from other moneys received by the Department
15 pursuant to the Tax Acts; and, further provided, that in no
16 event shall the payments required under the preceding proviso
17 result in aggregate payments into the Build Illinois Fund
18 pursuant to this clause (b) for any fiscal year in excess of
19 the greater of (i) the Tax Act Amount or (ii) the Annual
20 Specified Amount for such fiscal year; and, further provided,
21 that the amounts payable into the Build Illinois Fund under
22 this clause (b) shall be payable only until such time as the
23 aggregate amount on deposit under each trust indenture securing
24 Bonds issued and outstanding pursuant to the Build Illinois
25 Bond Act is sufficient, taking into account any future
26 investment income, to fully provide, in accordance with such

1 indenture, for the defeasance of or the payment of the
2 principal of, premium, if any, and interest on the Bonds
3 secured by such indenture and on any Bonds expected to be
4 issued thereafter and all fees and costs payable with respect
5 thereto, all as certified by the Director of the Bureau of the
6 Budget (now Governor's Office of Management and Budget). If on
7 the last business day of any month in which Bonds are
8 outstanding pursuant to the Build Illinois Bond Act, the
9 aggregate of the moneys deposited in the Build Illinois Bond
10 Account in the Build Illinois Fund in such month shall be less
11 than the amount required to be transferred in such month from
12 the Build Illinois Bond Account to the Build Illinois Bond
13 Retirement and Interest Fund pursuant to Section 13 of the
14 Build Illinois Bond Act, an amount equal to such deficiency
15 shall be immediately paid from other moneys received by the
16 Department pursuant to the Tax Acts to the Build Illinois Fund;
17 provided, however, that any amounts paid to the Build Illinois
18 Fund in any fiscal year pursuant to this sentence shall be
19 deemed to constitute payments pursuant to clause (b) of the
20 preceding sentence and shall reduce the amount otherwise
21 payable for such fiscal year pursuant to clause (b) of the
22 preceding sentence. The moneys received by the Department
23 pursuant to this Act and required to be deposited into the
24 Build Illinois Fund are subject to the pledge, claim and charge
25 set forth in Section 12 of the Build Illinois Bond Act.

26 Subject to payment of amounts into the Build Illinois Fund

1 as provided in the preceding paragraph or in any amendment
2 thereto hereafter enacted, the following specified monthly
3 installment of the amount requested in the certificate of the
4 Chairman of the Metropolitan Pier and Exposition Authority
5 provided under Section 8.25f of the State Finance Act, but not
6 in excess of the sums designated as "Total Deposit", shall be
7 deposited in the aggregate from collections under Section 9 of
8 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
9 9 of the Service Occupation Tax Act, and Section 3 of the
10 Retailers' Occupation Tax Act into the McCormick Place
11 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total Deposit
12		
13	1993	\$0
14	1994	53,000,000
15	1995	58,000,000
16	1996	61,000,000
17	1997	64,000,000
18	1998	68,000,000
19	1999	71,000,000
20	2000	75,000,000
21	2001	80,000,000
22	2002	93,000,000
23	2003	99,000,000
24	2004	103,000,000
25	2005	108,000,000

1	2006	113,000,000
2	2007	119,000,000
3	2008	126,000,000
4	2009	132,000,000
5	2010	139,000,000
6	2011	146,000,000
7	2012	153,000,000
8	2013	161,000,000
9	2014	170,000,000
10	2015	179,000,000
11	2016	189,000,000
12	2017	199,000,000
13	2018	210,000,000
14	2019	221,000,000
15	2020	233,000,000
16	2021	246,000,000
17	2022	260,000,000
18	2023	275,000,000
19	2024	275,000,000
20	2025	275,000,000
21	2026	279,000,000
22	2027	292,000,000
23	2028	307,000,000
24	2029	322,000,000
25	2030	338,000,000
26	2031	350,000,000

1 2032 350,000,000
2 and
3 each fiscal year
4 thereafter that bonds
5 are outstanding under
6 Section 13.2 of the
7 Metropolitan Pier and
8 Exposition Authority Act,
9 but not after fiscal year 2060.

10 Beginning July 20, 1993 and in each month of each fiscal
11 year thereafter, one-eighth of the amount requested in the
12 certificate of the Chairman of the Metropolitan Pier and
13 Exposition Authority for that fiscal year, less the amount
14 deposited into the McCormick Place Expansion Project Fund by
15 the State Treasurer in the respective month under subsection
16 (g) of Section 13 of the Metropolitan Pier and Exposition
17 Authority Act, plus cumulative deficiencies in the deposits
18 required under this Section for previous months and years,
19 shall be deposited into the McCormick Place Expansion Project
20 Fund, until the full amount requested for the fiscal year, but
21 not in excess of the amount specified above as "Total Deposit",
22 has been deposited.

23 Subject to payment of amounts into the Build Illinois Fund
24 and the McCormick Place Expansion Project Fund pursuant to the
25 preceding paragraphs or in any amendments thereto hereafter
26 enacted, beginning July 1, 1993 and ending on September 30,

1 2013, the Department shall each month pay into the Illinois Tax
2 Increment Fund 0.27% of 80% of the net revenue realized for the
3 preceding month from the 6.25% general rate on the selling
4 price of tangible personal property.

5 Subject to payment of amounts into the Build Illinois Fund
6 and the McCormick Place Expansion Project Fund pursuant to the
7 preceding paragraphs or in any amendments thereto hereafter
8 enacted, beginning with the receipt of the first report of
9 taxes paid by an eligible business and continuing for a 25-year
10 period, the Department shall each month pay into the Energy
11 Infrastructure Fund 80% of the net revenue realized from the
12 6.25% general rate on the selling price of Illinois-mined coal
13 that was sold to an eligible business. For purposes of this
14 paragraph, the term "eligible business" means a new electric
15 generating facility certified pursuant to Section 605-332 of
16 the Department of Commerce and Economic Opportunity Law of the
17 Civil Administrative Code of Illinois.

18 Of the remainder of the moneys received by the Department
19 pursuant to this Act, 75% shall be paid into the General
20 Revenue Fund of the State Treasury and 25% shall be reserved in
21 a special account and used only for the transfer to the Common
22 School Fund as part of the monthly transfer from the General
23 Revenue Fund in accordance with Section 8a of the State Finance
24 Act.

25 The Department may, upon separate written notice to a
26 taxpayer, require the taxpayer to prepare and file with the

1 Department on a form prescribed by the Department within not
2 less than 60 days after receipt of the notice an annual
3 information return for the tax year specified in the notice.
4 Such annual return to the Department shall include a statement
5 of gross receipts as shown by the taxpayer's last Federal
6 income tax return. If the total receipts of the business as
7 reported in the Federal income tax return do not agree with the
8 gross receipts reported to the Department of Revenue for the
9 same period, the taxpayer shall attach to his annual return a
10 schedule showing a reconciliation of the 2 amounts and the
11 reasons for the difference. The taxpayer's annual return to the
12 Department shall also disclose the cost of goods sold by the
13 taxpayer during the year covered by such return, opening and
14 closing inventories of such goods for such year, cost of goods
15 used from stock or taken from stock and given away by the
16 taxpayer during such year, pay roll information of the
17 taxpayer's business during such year and any additional
18 reasonable information which the Department deems would be
19 helpful in determining the accuracy of the monthly, quarterly
20 or annual returns filed by such taxpayer as hereinbefore
21 provided for in this Section.

22 If the annual information return required by this Section
23 is not filed when and as required, the taxpayer shall be liable
24 as follows:

25 (i) Until January 1, 1994, the taxpayer shall be liable
26 for a penalty equal to 1/6 of 1% of the tax due from such

1 taxpayer under this Act during the period to be covered by
2 the annual return for each month or fraction of a month
3 until such return is filed as required, the penalty to be
4 assessed and collected in the same manner as any other
5 penalty provided for in this Act.

6 (ii) On and after January 1, 1994, the taxpayer shall
7 be liable for a penalty as described in Section 3-4 of the
8 Uniform Penalty and Interest Act.

9 The chief executive officer, proprietor, owner or highest
10 ranking manager shall sign the annual return to certify the
11 accuracy of the information contained therein. Any person who
12 willfully signs the annual return containing false or
13 inaccurate information shall be guilty of perjury and punished
14 accordingly. The annual return form prescribed by the
15 Department shall include a warning that the person signing the
16 return may be liable for perjury.

17 The foregoing portion of this Section concerning the filing
18 of an annual information return shall not apply to a serviceman
19 who is not required to file an income tax return with the
20 United States Government.

21 As soon as possible after the first day of each month, upon
22 certification of the Department of Revenue, the Comptroller
23 shall order transferred and the Treasurer shall transfer from
24 the General Revenue Fund to the Motor Fuel Tax Fund an amount
25 equal to 1.7% of 80% of the net revenue realized under this Act
26 for the second preceding month. Beginning April 1, 2000, this

1 transfer is no longer required and shall not be made.

2 Net revenue realized for a month shall be the revenue
3 collected by the State pursuant to this Act, less the amount
4 paid out during that month as refunds to taxpayers for
5 overpayment of liability.

6 For greater simplicity of administration, it shall be
7 permissible for manufacturers, importers and wholesalers whose
8 products are sold by numerous servicemen in Illinois, and who
9 wish to do so, to assume the responsibility for accounting and
10 paying to the Department all tax accruing under this Act with
11 respect to such sales, if the servicemen who are affected do
12 not make written objection to the Department to this
13 arrangement.

14 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;
15 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; revised 9-9-13.)

16 Section 15. The Retailers' Occupation Tax Act is amended by
17 changing Sections 1, 2-10, and 3 as follows:

18 (35 ILCS 120/1) (from Ch. 120, par. 440)

19 Sec. 1. Definitions. "Sale at retail" means any transfer of
20 the ownership of or title to tangible personal property to a
21 purchaser, for the purpose of use or consumption, and not for
22 the purpose of resale in any form as tangible personal property
23 to the extent not first subjected to a use for which it was
24 purchased, for a valuable consideration: Provided that the

1 property purchased is deemed to be purchased for the purpose of
2 resale, despite first being used, to the extent to which it is
3 resold as an ingredient of an intentionally produced product or
4 byproduct of manufacturing. For this purpose, slag produced as
5 an incident to manufacturing pig iron or steel and sold is
6 considered to be an intentionally produced byproduct of
7 manufacturing. Transactions whereby the possession of the
8 property is transferred but the seller retains the title as
9 security for payment of the selling price shall be deemed to be
10 sales.

11 "Sale at retail" shall be construed to include any transfer
12 of the ownership of or title to tangible personal property to a
13 purchaser, for use or consumption by any other person to whom
14 such purchaser may transfer the tangible personal property
15 without a valuable consideration, and to include any transfer,
16 whether made for or without a valuable consideration, for
17 resale in any form as tangible personal property unless made in
18 compliance with Section 2c of this Act.

19 Sales of tangible personal property, which property, to the
20 extent not first subjected to a use for which it was purchased,
21 as an ingredient or constituent, goes into and forms a part of
22 tangible personal property subsequently the subject of a "Sale
23 at retail", are not sales at retail as defined in this Act:
24 Provided that the property purchased is deemed to be purchased
25 for the purpose of resale, despite first being used, to the
26 extent to which it is resold as an ingredient of an

1 intentionally produced product or byproduct of manufacturing.

2 "Sale at retail" shall be construed to include any Illinois
3 florist's sales transaction in which the purchase order is
4 received in Illinois by a florist and the sale is for use or
5 consumption, but the Illinois florist has a florist in another
6 state deliver the property to the purchaser or the purchaser's
7 donee in such other state.

8 Nonreusable tangible personal property that is used by
9 persons engaged in the business of operating a restaurant,
10 cafeteria, or drive-in is a sale for resale when it is
11 transferred to customers in the ordinary course of business as
12 part of the sale of food or beverages and is used to deliver,
13 package, or consume food or beverages, regardless of where
14 consumption of the food or beverages occurs. Examples of those
15 items include, but are not limited to nonreusable, paper and
16 plastic cups, plates, baskets, boxes, sleeves, buckets or other
17 containers, utensils, straws, placemats, napkins, doggie bags,
18 and wrapping or packaging materials that are transferred to
19 customers as part of the sale of food or beverages in the
20 ordinary course of business.

21 The purchase, employment and transfer of such tangible
22 personal property as newsprint and ink for the primary purpose
23 of conveying news (with or without other information) is not a
24 purchase, use or sale of tangible personal property.

25 A person whose activities are organized and conducted
26 primarily as a not-for-profit service enterprise, and who

1 engages in selling tangible personal property at retail
2 (whether to the public or merely to members and their guests)
3 is engaged in the business of selling tangible personal
4 property at retail with respect to such transactions, excepting
5 only a person organized and operated exclusively for
6 charitable, religious or educational purposes either (1), to
7 the extent of sales by such person to its members, students,
8 patients or inmates of tangible personal property to be used
9 primarily for the purposes of such person, or (2), to the
10 extent of sales by such person of tangible personal property
11 which is not sold or offered for sale by persons organized for
12 profit. The selling of school books and school supplies by
13 schools at retail to students is not "primarily for the
14 purposes of" the school which does such selling. The provisions
15 of this paragraph shall not apply to nor subject to taxation
16 occasional dinners, socials or similar activities of a person
17 organized and operated exclusively for charitable, religious
18 or educational purposes, whether or not such activities are
19 open to the public.

20 A person who is the recipient of a grant or contract under
21 Title VII of the Older Americans Act of 1965 (P.L. 92-258) and
22 serves meals to participants in the federal Nutrition Program
23 for the Elderly in return for contributions established in
24 amount by the individual participant pursuant to a schedule of
25 suggested fees as provided for in the federal Act is not
26 engaged in the business of selling tangible personal property

1 at retail with respect to such transactions.

2 "Purchaser" means anyone who, through a sale at retail,
3 acquires the ownership of or title to tangible personal
4 property for a valuable consideration.

5 "Reseller of motor fuel" means any person engaged in the
6 business of selling or delivering or transferring title of
7 motor fuel to another person other than for use or consumption.
8 No person shall act as a reseller of motor fuel within this
9 State without first being registered as a reseller pursuant to
10 Section 2c or a retailer pursuant to Section 2a.

11 "Selling price" or the "amount of sale" means the
12 consideration for a sale valued in money whether received in
13 money or otherwise, including cash, credits, property, other
14 than as hereinafter provided, and services, but not including
15 the value of or credit given for traded-in tangible personal
16 property where the item that is traded-in is of like kind and
17 character as that which is being sold, and shall be determined
18 without any deduction on account of the cost of the property
19 sold, the cost of materials used, labor or service cost or any
20 other expense whatsoever, but does not include charges that are
21 added to prices by sellers on account of the seller's tax
22 liability under this Act, or on account of the seller's duty to
23 collect, from the purchaser, the tax that is imposed by the Use
24 Tax Act, or, except as otherwise provided with respect to any
25 cigarette tax imposed by a home rule unit, on account of the
26 seller's tax liability under any local occupation tax

1 administered by the Department, or, except as otherwise
2 provided with respect to any cigarette tax imposed by a home
3 rule unit on account of the seller's duty to collect, from the
4 purchasers, the tax that is imposed under any local use tax
5 administered by the Department. Effective December 1, 1985,
6 "selling price" shall include charges that are added to prices
7 by sellers on account of the seller's tax liability under the
8 Cigarette Tax Act, on account of the sellers' duty to collect,
9 from the purchaser, the tax imposed under the Cigarette Use Tax
10 Act, and on account of the seller's duty to collect, from the
11 purchaser, any cigarette tax imposed by a home rule unit.

12 The phrase "like kind and character" shall be liberally
13 construed (including but not limited to any form of motor
14 vehicle for any form of motor vehicle, or any kind of farm or
15 agricultural implement for any other kind of farm or
16 agricultural implement), while not including a kind of item
17 which, if sold at retail by that retailer, would be exempt from
18 retailers' occupation tax and use tax as an isolated or
19 occasional sale.

20 "Gross receipts" from the sales of tangible personal
21 property at retail means the total selling price or the amount
22 of such sales, as hereinbefore defined. In the case of charge
23 and time sales, the amount thereof shall be included only as
24 and when payments are received by the seller. Receipts or other
25 consideration derived by a seller from the sale, transfer or
26 assignment of accounts receivable to a wholly owned subsidiary

1 will not be deemed payments prior to the time the purchaser
2 makes payment on such accounts.

3 "Department" means the Department of Revenue.

4 "Person" means any natural individual, firm, partnership,
5 association, joint stock company, joint adventure, public or
6 private corporation, limited liability company, or a receiver,
7 executor, trustee, guardian or other representative appointed
8 by order of any court.

9 The isolated or occasional sale of tangible personal
10 property at retail by a person who does not hold himself out as
11 being engaged (or who does not habitually engage) in selling
12 such tangible personal property at retail, or a sale through a
13 bulk vending machine, does not constitute engaging in a
14 business of selling such tangible personal property at retail
15 within the meaning of this Act; provided that any person who is
16 engaged in a business which is not subject to the tax imposed
17 by this Act because of involving the sale of or a contract to
18 sell real estate or a construction contract to improve real
19 estate or a construction contract to engineer, install, and
20 maintain an integrated system of products, but who, in the
21 course of conducting such business, transfers tangible
22 personal property to users or consumers in the finished form in
23 which it was purchased, and which does not become real estate
24 or was not engineered and installed, under any provision of a
25 construction contract or real estate sale or real estate sales
26 agreement entered into with some other person arising out of or

1 because of such nontaxable business, is engaged in the business
2 of selling tangible personal property at retail to the extent
3 of the value of the tangible personal property so transferred.
4 If, in such a transaction, a separate charge is made for the
5 tangible personal property so transferred, the value of such
6 property, for the purpose of this Act, shall be the amount so
7 separately charged, but not less than the cost of such property
8 to the transferor; if no separate charge is made, the value of
9 such property, for the purposes of this Act, is the cost to the
10 transferor of such tangible personal property. Construction
11 contracts for the improvement of real estate consisting of
12 engineering, installation, and maintenance of voice, data,
13 video, security, and all telecommunication systems do not
14 constitute engaging in a business of selling tangible personal
15 property at retail within the meaning of this Act if they are
16 sold at one specified contract price.

17 A person who holds himself or herself out as being engaged
18 (or who habitually engages) in selling tangible personal
19 property at retail is a person engaged in the business of
20 selling tangible personal property at retail hereunder with
21 respect to such sales (and not primarily in a service
22 occupation) notwithstanding the fact that such person designs
23 and produces such tangible personal property on special order
24 for the purchaser and in such a way as to render the property
25 of value only to such purchaser, if such tangible personal
26 property so produced on special order serves substantially the

1 same function as stock or standard items of tangible personal
2 property that are sold at retail.

3 Persons who engage in the business of transferring tangible
4 personal property upon the redemption of trading stamps are
5 engaged in the business of selling such property at retail and
6 shall be liable for and shall pay the tax imposed by this Act
7 on the basis of the retail value of the property transferred
8 upon redemption of such stamps.

9 "Bulk vending machine" means a vending machine, containing
10 unsorted confections, nuts, toys, or other items designed
11 primarily to be used or played with by children which, when a
12 coin or coins of a denomination not larger than \$0.50 are
13 inserted, are dispensed in equal portions, at random and
14 without selection by the customer.

15 "Public university" means Chicago State University,
16 Eastern Illinois University, Governors State University,
17 Illinois State University, Northeastern Illinois University,
18 Northern Illinois University, Southern Illinois University,
19 Western Illinois University, the University of Illinois, and
20 any other public university established or authorized by the
21 General Assembly.

22 (Source: P.A. 95-723, eff. 6-23-08.)

23 (35 ILCS 120/2-10)

24 Sec. 2-10. Rate of tax. Unless otherwise provided in this
25 Section, the tax imposed by this Act is at the rate of 6.25% of

1 gross receipts from sales of tangible personal property made in
2 the course of business.

3 Beginning on July 1, 2014, in addition to any other tax, a
4 tax is imposed at the rate of 1% of the gross receipts from
5 sales of tangible personal property sold by a retailer on the
6 campus of a public university.

7 Beginning on July 1, 2000 and through December 31, 2000,
8 with respect to motor fuel, as defined in Section 1.1 of the
9 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
10 the Use Tax Act, the tax is imposed at the rate of 1.25%.

11 Beginning on August 6, 2010 through August 15, 2010, with
12 respect to sales tax holiday items as defined in Section 2-8 of
13 this Act, the tax is imposed at the rate of 1.25%.

14 Within 14 days after the effective date of this amendatory
15 Act of the 91st General Assembly, each retailer of motor fuel
16 and gasohol shall cause the following notice to be posted in a
17 prominently visible place on each retail dispensing device that
18 is used to dispense motor fuel or gasohol in the State of
19 Illinois: "As of July 1, 2000, the State of Illinois has
20 eliminated the State's share of sales tax on motor fuel and
21 gasohol through December 31, 2000. The price on this pump
22 should reflect the elimination of the tax." The notice shall be
23 printed in bold print on a sign that is no smaller than 4
24 inches by 8 inches. The sign shall be clearly visible to
25 customers. Any retailer who fails to post or maintain a
26 required sign through December 31, 2000 is guilty of a petty

1 offense for which the fine shall be \$500 per day per each
2 retail premises where a violation occurs.

3 With respect to gasohol, as defined in the Use Tax Act, the
4 tax imposed by this Act applies to (i) 70% of the proceeds of
5 sales made on or after January 1, 1990, and before July 1,
6 2003, (ii) 80% of the proceeds of sales made on or after July
7 1, 2003 and on or before December 31, 2018, and (iii) 100% of
8 the proceeds of sales made thereafter. If, at any time,
9 however, the tax under this Act on sales of gasohol, as defined
10 in the Use Tax Act, is imposed at the rate of 1.25%, then the
11 tax imposed by this Act applies to 100% of the proceeds of
12 sales of gasohol made during that time.

13 With respect to majority blended ethanol fuel, as defined
14 in the Use Tax Act, the tax imposed by this Act does not apply
15 to the proceeds of sales made on or after July 1, 2003 and on or
16 before December 31, 2018 but applies to 100% of the proceeds of
17 sales made thereafter.

18 With respect to biodiesel blends, as defined in the Use Tax
19 Act, with no less than 1% and no more than 10% biodiesel, the
20 tax imposed by this Act applies to (i) 80% of the proceeds of
21 sales made on or after July 1, 2003 and on or before December
22 31, 2018 and (ii) 100% of the proceeds of sales made
23 thereafter. If, at any time, however, the tax under this Act on
24 sales of biodiesel blends, as defined in the Use Tax Act, with
25 no less than 1% and no more than 10% biodiesel is imposed at
26 the rate of 1.25%, then the tax imposed by this Act applies to

1 100% of the proceeds of sales of biodiesel blends with no less
2 than 1% and no more than 10% biodiesel made during that time.

3 With respect to 100% biodiesel, as defined in the Use Tax
4 Act, and biodiesel blends, as defined in the Use Tax Act, with
5 more than 10% but no more than 99% biodiesel, the tax imposed
6 by this Act does not apply to the proceeds of sales made on or
7 after July 1, 2003 and on or before December 31, 2018 but
8 applies to 100% of the proceeds of sales made thereafter.

9 With respect to food for human consumption that is to be
10 consumed off the premises where it is sold (other than
11 alcoholic beverages, soft drinks, and food that has been
12 prepared for immediate consumption) and prescription and
13 nonprescription medicines, drugs, medical appliances,
14 modifications to a motor vehicle for the purpose of rendering
15 it usable by a disabled person, and insulin, urine testing
16 materials, syringes, and needles used by diabetics, for human
17 use, the tax is imposed at the rate of 1%. For the purposes of
18 this Section, until September 1, 2009: the term "soft drinks"
19 means any complete, finished, ready-to-use, non-alcoholic
20 drink, whether carbonated or not, including but not limited to
21 soda water, cola, fruit juice, vegetable juice, carbonated
22 water, and all other preparations commonly known as soft drinks
23 of whatever kind or description that are contained in any
24 closed or sealed bottle, can, carton, or container, regardless
25 of size; but "soft drinks" does not include coffee, tea,
26 non-carbonated water, infant formula, milk or milk products as

1 defined in the Grade A Pasteurized Milk and Milk Products Act,
2 or drinks containing 50% or more natural fruit or vegetable
3 juice.

4 Notwithstanding any other provisions of this Act,
5 beginning September 1, 2009, "soft drinks" means non-alcoholic
6 beverages that contain natural or artificial sweeteners. "Soft
7 drinks" do not include beverages that contain milk or milk
8 products, soy, rice or similar milk substitutes, or greater
9 than 50% of vegetable or fruit juice by volume.

10 Until August 1, 2009, and notwithstanding any other
11 provisions of this Act, "food for human consumption that is to
12 be consumed off the premises where it is sold" includes all
13 food sold through a vending machine, except soft drinks and
14 food products that are dispensed hot from a vending machine,
15 regardless of the location of the vending machine. Beginning
16 August 1, 2009, and notwithstanding any other provisions of
17 this Act, "food for human consumption that is to be consumed
18 off the premises where it is sold" includes all food sold
19 through a vending machine, except soft drinks, candy, and food
20 products that are dispensed hot from a vending machine,
21 regardless of the location of the vending machine.

22 Notwithstanding any other provisions of this Act,
23 beginning September 1, 2009, "food for human consumption that
24 is to be consumed off the premises where it is sold" does not
25 include candy. For purposes of this Section, "candy" means a
26 preparation of sugar, honey, or other natural or artificial

1 sweeteners in combination with chocolate, fruits, nuts or other
2 ingredients or flavorings in the form of bars, drops, or
3 pieces. "Candy" does not include any preparation that contains
4 flour or requires refrigeration.

5 Notwithstanding any other provisions of this Act,
6 beginning September 1, 2009, "nonprescription medicines and
7 drugs" does not include grooming and hygiene products. For
8 purposes of this Section, "grooming and hygiene products"
9 includes, but is not limited to, soaps and cleaning solutions,
10 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
11 lotions and screens, unless those products are available by
12 prescription only, regardless of whether the products meet the
13 definition of "over-the-counter-drugs". For the purposes of
14 this paragraph, "over-the-counter-drug" means a drug for human
15 use that contains a label that identifies the product as a drug
16 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"
17 label includes:

18 (A) A "Drug Facts" panel; or

19 (B) A statement of the "active ingredient(s)" with a
20 list of those ingredients contained in the compound,
21 substance or preparation.

22 Beginning on the effective date of this amendatory Act of
23 the 98th General Assembly, "prescription and nonprescription
24 medicines and drugs" includes medical cannabis purchased from a
25 registered dispensing organization under the Compassionate Use
26 of Medical Cannabis Pilot Program Act.

1 (Source: P.A. 97-636, eff. 6-1-12; 98-122, eff. 1-1-14.)

2 (35 ILCS 120/3) (from Ch. 120, par. 442)

3 Sec. 3. Except as provided in this Section, on or before
4 the twentieth day of each calendar month, every person engaged
5 in the business of selling tangible personal property at retail
6 in this State during the preceding calendar month shall file a
7 return with the Department, stating:

8 1. The name of the seller;

9 2. His residence address and the address of his
10 principal place of business and the address of the
11 principal place of business (if that is a different
12 address) from which he engages in the business of selling
13 tangible personal property at retail in this State;

14 3. Total amount of receipts received by him during the
15 preceding calendar month or quarter, as the case may be,
16 from sales of tangible personal property, and from services
17 furnished, by him during such preceding calendar month or
18 quarter;

19 4. Total amount received by him during the preceding
20 calendar month or quarter on charge and time sales of
21 tangible personal property, and from services furnished,
22 by him prior to the month or quarter for which the return
23 is filed;

24 4-5. Total amount of receipts received by him during
25 the preceding calendar month or quarter, as the case may

1 be, from sales of tangible personal property occurring on
2 the campus of a public university;

3 5. Deductions allowed by law;

4 6. Gross receipts which were received by him during the
5 preceding calendar month or quarter and upon the basis of
6 which the tax is imposed;

7 7. The amount of credit provided in Section 2d of this
8 Act;

9 8. The amount of tax due;

10 9. The signature of the taxpayer; and

11 10. Such other reasonable information as the
12 Department may require.

13 If a taxpayer fails to sign a return within 30 days after
14 the proper notice and demand for signature by the Department,
15 the return shall be considered valid and any amount shown to be
16 due on the return shall be deemed assessed.

17 Each return shall be accompanied by the statement of
18 prepaid tax issued pursuant to Section 2e for which credit is
19 claimed.

20 Prior to October 1, 2003, and on and after September 1,
21 2004 a retailer may accept a Manufacturer's Purchase Credit
22 certification from a purchaser in satisfaction of Use Tax as
23 provided in Section 3-85 of the Use Tax Act if the purchaser
24 provides the appropriate documentation as required by Section
25 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
26 certification, accepted by a retailer prior to October 1, 2003

1 and on and after September 1, 2004 as provided in Section 3-85
2 of the Use Tax Act, may be used by that retailer to satisfy
3 Retailers' Occupation Tax liability in the amount claimed in
4 the certification, not to exceed 6.25% of the receipts subject
5 to tax from a qualifying purchase. A Manufacturer's Purchase
6 Credit reported on any original or amended return filed under
7 this Act after October 20, 2003 for reporting periods prior to
8 September 1, 2004 shall be disallowed. Manufacturer's
9 Purchaser Credit reported on annual returns due on or after
10 January 1, 2005 will be disallowed for periods prior to
11 September 1, 2004. No Manufacturer's Purchase Credit may be
12 used after September 30, 2003 through August 31, 2004 to
13 satisfy any tax liability imposed under this Act, including any
14 audit liability.

15 The Department may require returns to be filed on a
16 quarterly basis. If so required, a return for each calendar
17 quarter shall be filed on or before the twentieth day of the
18 calendar month following the end of such calendar quarter. The
19 taxpayer shall also file a return with the Department for each
20 of the first two months of each calendar quarter, on or before
21 the twentieth day of the following calendar month, stating:

22 1. The name of the seller;

23 2. The address of the principal place of business from
24 which he engages in the business of selling tangible
25 personal property at retail in this State;

26 3. The total amount of taxable receipts received by him

1 during the preceding calendar month from sales of tangible
2 personal property by him during such preceding calendar
3 month, including receipts from charge and time sales, but
4 less all deductions allowed by law;

5 3-5. Total amount of receipts received by him during
6 the preceding calendar month from sales of tangible
7 personal property occurring on the campus of a public
8 university;

9 4. The amount of credit provided in Section 2d of this
10 Act;

11 5. The amount of tax due; and

12 6. Such other reasonable information as the Department
13 may require.

14 Beginning on October 1, 2003, any person who is not a
15 licensed distributor, importing distributor, or manufacturer,
16 as defined in the Liquor Control Act of 1934, but is engaged in
17 the business of selling, at retail, alcoholic liquor shall file
18 a statement with the Department of Revenue, in a format and at
19 a time prescribed by the Department, showing the total amount
20 paid for alcoholic liquor purchased during the preceding month
21 and such other information as is reasonably required by the
22 Department. The Department may adopt rules to require that this
23 statement be filed in an electronic or telephonic format. Such
24 rules may provide for exceptions from the filing requirements
25 of this paragraph. For the purposes of this paragraph, the term
26 "alcoholic liquor" shall have the meaning prescribed in the

1 Liquor Control Act of 1934.

2 Beginning on October 1, 2003, every distributor, importing
3 distributor, and manufacturer of alcoholic liquor as defined in
4 the Liquor Control Act of 1934, shall file a statement with the
5 Department of Revenue, no later than the 10th day of the month
6 for the preceding month during which transactions occurred, by
7 electronic means, showing the total amount of gross receipts
8 from the sale of alcoholic liquor sold or distributed during
9 the preceding month to purchasers; identifying the purchaser to
10 whom it was sold or distributed; the purchaser's tax
11 registration number; and such other information reasonably
12 required by the Department. A distributor, importing
13 distributor, or manufacturer of alcoholic liquor must
14 personally deliver, mail, or provide by electronic means to
15 each retailer listed on the monthly statement a report
16 containing a cumulative total of that distributor's, importing
17 distributor's, or manufacturer's total sales of alcoholic
18 liquor to that retailer no later than the 10th day of the month
19 for the preceding month during which the transaction occurred.
20 The distributor, importing distributor, or manufacturer shall
21 notify the retailer as to the method by which the distributor,
22 importing distributor, or manufacturer will provide the sales
23 information. If the retailer is unable to receive the sales
24 information by electronic means, the distributor, importing
25 distributor, or manufacturer shall furnish the sales
26 information by personal delivery or by mail. For purposes of

1 this paragraph, the term "electronic means" includes, but is
2 not limited to, the use of a secure Internet website, e-mail,
3 or facsimile.

4 If a total amount of less than \$1 is payable, refundable or
5 creditable, such amount shall be disregarded if it is less than
6 50 cents and shall be increased to \$1 if it is 50 cents or more.

7 Beginning October 1, 1993, a taxpayer who has an average
8 monthly tax liability of \$150,000 or more shall make all
9 payments required by rules of the Department by electronic
10 funds transfer. Beginning October 1, 1994, a taxpayer who has
11 an average monthly tax liability of \$100,000 or more shall make
12 all payments required by rules of the Department by electronic
13 funds transfer. Beginning October 1, 1995, a taxpayer who has
14 an average monthly tax liability of \$50,000 or more shall make
15 all payments required by rules of the Department by electronic
16 funds transfer. Beginning October 1, 2000, a taxpayer who has
17 an annual tax liability of \$200,000 or more shall make all
18 payments required by rules of the Department by electronic
19 funds transfer. The term "annual tax liability" shall be the
20 sum of the taxpayer's liabilities under this Act, and under all
21 other State and local occupation and use tax laws administered
22 by the Department, for the immediately preceding calendar year.
23 The term "average monthly tax liability" shall be the sum of
24 the taxpayer's liabilities under this Act, and under all other
25 State and local occupation and use tax laws administered by the
26 Department, for the immediately preceding calendar year

1 divided by 12. Beginning on October 1, 2002, a taxpayer who has
2 a tax liability in the amount set forth in subsection (b) of
3 Section 2505-210 of the Department of Revenue Law shall make
4 all payments required by rules of the Department by electronic
5 funds transfer.

6 Before August 1 of each year beginning in 1993, the
7 Department shall notify all taxpayers required to make payments
8 by electronic funds transfer. All taxpayers required to make
9 payments by electronic funds transfer shall make those payments
10 for a minimum of one year beginning on October 1.

11 Any taxpayer not required to make payments by electronic
12 funds transfer may make payments by electronic funds transfer
13 with the permission of the Department.

14 All taxpayers required to make payment by electronic funds
15 transfer and any taxpayers authorized to voluntarily make
16 payments by electronic funds transfer shall make those payments
17 in the manner authorized by the Department.

18 The Department shall adopt such rules as are necessary to
19 effectuate a program of electronic funds transfer and the
20 requirements of this Section.

21 Any amount which is required to be shown or reported on any
22 return or other document under this Act shall, if such amount
23 is not a whole-dollar amount, be increased to the nearest
24 whole-dollar amount in any case where the fractional part of a
25 dollar is 50 cents or more, and decreased to the nearest
26 whole-dollar amount where the fractional part of a dollar is

1 less than 50 cents.

2 If the retailer is otherwise required to file a monthly
3 return and if the retailer's average monthly tax liability to
4 the Department does not exceed \$200, the Department may
5 authorize his returns to be filed on a quarter annual basis,
6 with the return for January, February and March of a given year
7 being due by April 20 of such year; with the return for April,
8 May and June of a given year being due by July 20 of such year;
9 with the return for July, August and September of a given year
10 being due by October 20 of such year, and with the return for
11 October, November and December of a given year being due by
12 January 20 of the following year.

13 If the retailer is otherwise required to file a monthly or
14 quarterly return and if the retailer's average monthly tax
15 liability with the Department does not exceed \$50, the
16 Department may authorize his returns to be filed on an annual
17 basis, with the return for a given year being due by January 20
18 of the following year.

19 Such quarter annual and annual returns, as to form and
20 substance, shall be subject to the same requirements as monthly
21 returns.

22 Notwithstanding any other provision in this Act concerning
23 the time within which a retailer may file his return, in the
24 case of any retailer who ceases to engage in a kind of business
25 which makes him responsible for filing returns under this Act,
26 such retailer shall file a final return under this Act with the

1 Department not more than one month after discontinuing such
2 business.

3 Where the same person has more than one business registered
4 with the Department under separate registrations under this
5 Act, such person may not file each return that is due as a
6 single return covering all such registered businesses, but
7 shall file separate returns for each such registered business.

8 In addition, with respect to motor vehicles, watercraft,
9 aircraft, and trailers that are required to be registered with
10 an agency of this State, every retailer selling this kind of
11 tangible personal property shall file, with the Department,
12 upon a form to be prescribed and supplied by the Department, a
13 separate return for each such item of tangible personal
14 property which the retailer sells, except that if, in the same
15 transaction, (i) a retailer of aircraft, watercraft, motor
16 vehicles or trailers transfers more than one aircraft,
17 watercraft, motor vehicle or trailer to another aircraft,
18 watercraft, motor vehicle retailer or trailer retailer for the
19 purpose of resale or (ii) a retailer of aircraft, watercraft,
20 motor vehicles, or trailers transfers more than one aircraft,
21 watercraft, motor vehicle, or trailer to a purchaser for use as
22 a qualifying rolling stock as provided in Section 2-5 of this
23 Act, then that seller may report the transfer of all aircraft,
24 watercraft, motor vehicles or trailers involved in that
25 transaction to the Department on the same uniform
26 invoice-transaction reporting return form. For purposes of

1 this Section, "watercraft" means a Class 2, Class 3, or Class 4
2 watercraft as defined in Section 3-2 of the Boat Registration
3 and Safety Act, a personal watercraft, or any boat equipped
4 with an inboard motor.

5 Any retailer who sells only motor vehicles, watercraft,
6 aircraft, or trailers that are required to be registered with
7 an agency of this State, so that all retailers' occupation tax
8 liability is required to be reported, and is reported, on such
9 transaction reporting returns and who is not otherwise required
10 to file monthly or quarterly returns, need not file monthly or
11 quarterly returns. However, those retailers shall be required
12 to file returns on an annual basis.

13 The transaction reporting return, in the case of motor
14 vehicles or trailers that are required to be registered with an
15 agency of this State, shall be the same document as the Uniform
16 Invoice referred to in Section 5-402 of The Illinois Vehicle
17 Code and must show the name and address of the seller; the name
18 and address of the purchaser; the amount of the selling price
19 including the amount allowed by the retailer for traded-in
20 property, if any; the amount allowed by the retailer for the
21 traded-in tangible personal property, if any, to the extent to
22 which Section 1 of this Act allows an exemption for the value
23 of traded-in property; the balance payable after deducting such
24 trade-in allowance from the total selling price; the amount of
25 tax due from the retailer with respect to such transaction; the
26 amount of tax collected from the purchaser by the retailer on

1 such transaction (or satisfactory evidence that such tax is not
2 due in that particular instance, if that is claimed to be the
3 fact); the place and date of the sale; a sufficient
4 identification of the property sold; such other information as
5 is required in Section 5-402 of The Illinois Vehicle Code, and
6 such other information as the Department may reasonably
7 require.

8 The transaction reporting return in the case of watercraft
9 or aircraft must show the name and address of the seller; the
10 name and address of the purchaser; the amount of the selling
11 price including the amount allowed by the retailer for
12 traded-in property, if any; the amount allowed by the retailer
13 for the traded-in tangible personal property, if any, to the
14 extent to which Section 1 of this Act allows an exemption for
15 the value of traded-in property; the balance payable after
16 deducting such trade-in allowance from the total selling price;
17 the amount of tax due from the retailer with respect to such
18 transaction; the amount of tax collected from the purchaser by
19 the retailer on such transaction (or satisfactory evidence that
20 such tax is not due in that particular instance, if that is
21 claimed to be the fact); the place and date of the sale, a
22 sufficient identification of the property sold, and such other
23 information as the Department may reasonably require.

24 Such transaction reporting return shall be filed not later
25 than 20 days after the day of delivery of the item that is
26 being sold, but may be filed by the retailer at any time sooner

1 than that if he chooses to do so. The transaction reporting
2 return and tax remittance or proof of exemption from the
3 Illinois use tax may be transmitted to the Department by way of
4 the State agency with which, or State officer with whom the
5 tangible personal property must be titled or registered (if
6 titling or registration is required) if the Department and such
7 agency or State officer determine that this procedure will
8 expedite the processing of applications for title or
9 registration.

10 With each such transaction reporting return, the retailer
11 shall remit the proper amount of tax due (or shall submit
12 satisfactory evidence that the sale is not taxable if that is
13 the case), to the Department or its agents, whereupon the
14 Department shall issue, in the purchaser's name, a use tax
15 receipt (or a certificate of exemption if the Department is
16 satisfied that the particular sale is tax exempt) which such
17 purchaser may submit to the agency with which, or State officer
18 with whom, he must title or register the tangible personal
19 property that is involved (if titling or registration is
20 required) in support of such purchaser's application for an
21 Illinois certificate or other evidence of title or registration
22 to such tangible personal property.

23 No retailer's failure or refusal to remit tax under this
24 Act precludes a user, who has paid the proper tax to the
25 retailer, from obtaining his certificate of title or other
26 evidence of title or registration (if titling or registration

1 is required) upon satisfying the Department that such user has
2 paid the proper tax (if tax is due) to the retailer. The
3 Department shall adopt appropriate rules to carry out the
4 mandate of this paragraph.

5 If the user who would otherwise pay tax to the retailer
6 wants the transaction reporting return filed and the payment of
7 the tax or proof of exemption made to the Department before the
8 retailer is willing to take these actions and such user has not
9 paid the tax to the retailer, such user may certify to the fact
10 of such delay by the retailer and may (upon the Department
11 being satisfied of the truth of such certification) transmit
12 the information required by the transaction reporting return
13 and the remittance for tax or proof of exemption directly to
14 the Department and obtain his tax receipt or exemption
15 determination, in which event the transaction reporting return
16 and tax remittance (if a tax payment was required) shall be
17 credited by the Department to the proper retailer's account
18 with the Department, but without the 2.1% or 1.75% discount
19 provided for in this Section being allowed. When the user pays
20 the tax directly to the Department, he shall pay the tax in the
21 same amount and in the same form in which it would be remitted
22 if the tax had been remitted to the Department by the retailer.

23 Refunds made by the seller during the preceding return
24 period to purchasers, on account of tangible personal property
25 returned to the seller, shall be allowed as a deduction under
26 subdivision 5 of his monthly or quarterly return, as the case

1 may be, in case the seller had theretofore included the
2 receipts from the sale of such tangible personal property in a
3 return filed by him and had paid the tax imposed by this Act
4 with respect to such receipts.

5 Where the seller is a corporation, the return filed on
6 behalf of such corporation shall be signed by the president,
7 vice-president, secretary or treasurer or by the properly
8 accredited agent of such corporation.

9 Where the seller is a limited liability company, the return
10 filed on behalf of the limited liability company shall be
11 signed by a manager, member, or properly accredited agent of
12 the limited liability company.

13 Except as provided in this Section, the retailer filing the
14 return under this Section shall, at the time of filing such
15 return, pay to the Department the amount of tax imposed by this
16 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
17 on and after January 1, 1990, or \$5 per calendar year,
18 whichever is greater, which is allowed to reimburse the
19 retailer for the expenses incurred in keeping records,
20 preparing and filing returns, remitting the tax and supplying
21 data to the Department on request. Any prepayment made pursuant
22 to Section 2d of this Act shall be included in the amount on
23 which such 2.1% or 1.75% discount is computed. In the case of
24 retailers who report and pay the tax on a transaction by
25 transaction basis, as provided in this Section, such discount
26 shall be taken with each such tax remittance instead of when

1 such retailer files his periodic return. The Department may
2 disallow the discount for retailers whose certificate of
3 registration is revoked at the time the return is filed, but
4 only if the Department's decision to revoke the certificate of
5 registration has become final.

6 Before October 1, 2000, if the taxpayer's average monthly
7 tax liability to the Department under this Act, the Use Tax
8 Act, the Service Occupation Tax Act, and the Service Use Tax
9 Act, excluding any liability for prepaid sales tax to be
10 remitted in accordance with Section 2d of this Act, was \$10,000
11 or more during the preceding 4 complete calendar quarters, he
12 shall file a return with the Department each month by the 20th
13 day of the month next following the month during which such tax
14 liability is incurred and shall make payments to the Department
15 on or before the 7th, 15th, 22nd and last day of the month
16 during which such liability is incurred. On and after October
17 1, 2000, if the taxpayer's average monthly tax liability to the
18 Department under this Act, the Use Tax Act, the Service
19 Occupation Tax Act, and the Service Use Tax Act, excluding any
20 liability for prepaid sales tax to be remitted in accordance
21 with Section 2d of this Act, was \$20,000 or more during the
22 preceding 4 complete calendar quarters, he shall file a return
23 with the Department each month by the 20th day of the month
24 next following the month during which such tax liability is
25 incurred and shall make payment to the Department on or before
26 the 7th, 15th, 22nd and last day of the month during which such

1 liability is incurred. If the month during which such tax
2 liability is incurred began prior to January 1, 1985, each
3 payment shall be in an amount equal to 1/4 of the taxpayer's
4 actual liability for the month or an amount set by the
5 Department not to exceed 1/4 of the average monthly liability
6 of the taxpayer to the Department for the preceding 4 complete
7 calendar quarters (excluding the month of highest liability and
8 the month of lowest liability in such 4 quarter period). If the
9 month during which such tax liability is incurred begins on or
10 after January 1, 1985 and prior to January 1, 1987, each
11 payment shall be in an amount equal to 22.5% of the taxpayer's
12 actual liability for the month or 27.5% of the taxpayer's
13 liability for the same calendar month of the preceding year. If
14 the month during which such tax liability is incurred begins on
15 or after January 1, 1987 and prior to January 1, 1988, each
16 payment shall be in an amount equal to 22.5% of the taxpayer's
17 actual liability for the month or 26.25% of the taxpayer's
18 liability for the same calendar month of the preceding year. If
19 the month during which such tax liability is incurred begins on
20 or after January 1, 1988, and prior to January 1, 1989, or
21 begins on or after January 1, 1996, each payment shall be in an
22 amount equal to 22.5% of the taxpayer's actual liability for
23 the month or 25% of the taxpayer's liability for the same
24 calendar month of the preceding year. If the month during which
25 such tax liability is incurred begins on or after January 1,
26 1989, and prior to January 1, 1996, each payment shall be in an

1 amount equal to 22.5% of the taxpayer's actual liability for
2 the month or 25% of the taxpayer's liability for the same
3 calendar month of the preceding year or 100% of the taxpayer's
4 actual liability for the quarter monthly reporting period. The
5 amount of such quarter monthly payments shall be credited
6 against the final tax liability of the taxpayer's return for
7 that month. Before October 1, 2000, once applicable, the
8 requirement of the making of quarter monthly payments to the
9 Department by taxpayers having an average monthly tax liability
10 of \$10,000 or more as determined in the manner provided above
11 shall continue until such taxpayer's average monthly liability
12 to the Department during the preceding 4 complete calendar
13 quarters (excluding the month of highest liability and the
14 month of lowest liability) is less than \$9,000, or until such
15 taxpayer's average monthly liability to the Department as
16 computed for each calendar quarter of the 4 preceding complete
17 calendar quarter period is less than \$10,000. However, if a
18 taxpayer can show the Department that a substantial change in
19 the taxpayer's business has occurred which causes the taxpayer
20 to anticipate that his average monthly tax liability for the
21 reasonably foreseeable future will fall below the \$10,000
22 threshold stated above, then such taxpayer may petition the
23 Department for a change in such taxpayer's reporting status. On
24 and after October 1, 2000, once applicable, the requirement of
25 the making of quarter monthly payments to the Department by
26 taxpayers having an average monthly tax liability of \$20,000 or

1 more as determined in the manner provided above shall continue
2 until such taxpayer's average monthly liability to the
3 Department during the preceding 4 complete calendar quarters
4 (excluding the month of highest liability and the month of
5 lowest liability) is less than \$19,000 or until such taxpayer's
6 average monthly liability to the Department as computed for
7 each calendar quarter of the 4 preceding complete calendar
8 quarter period is less than \$20,000. However, if a taxpayer can
9 show the Department that a substantial change in the taxpayer's
10 business has occurred which causes the taxpayer to anticipate
11 that his average monthly tax liability for the reasonably
12 foreseeable future will fall below the \$20,000 threshold stated
13 above, then such taxpayer may petition the Department for a
14 change in such taxpayer's reporting status. The Department
15 shall change such taxpayer's reporting status unless it finds
16 that such change is seasonal in nature and not likely to be
17 long term. If any such quarter monthly payment is not paid at
18 the time or in the amount required by this Section, then the
19 taxpayer shall be liable for penalties and interest on the
20 difference between the minimum amount due as a payment and the
21 amount of such quarter monthly payment actually and timely
22 paid, except insofar as the taxpayer has previously made
23 payments for that month to the Department in excess of the
24 minimum payments previously due as provided in this Section.
25 The Department shall make reasonable rules and regulations to
26 govern the quarter monthly payment amount and quarter monthly

1 payment dates for taxpayers who file on other than a calendar
2 monthly basis.

3 The provisions of this paragraph apply before October 1,
4 2001. Without regard to whether a taxpayer is required to make
5 quarter monthly payments as specified above, any taxpayer who
6 is required by Section 2d of this Act to collect and remit
7 prepaid taxes and has collected prepaid taxes which average in
8 excess of \$25,000 per month during the preceding 2 complete
9 calendar quarters, shall file a return with the Department as
10 required by Section 2f and shall make payments to the
11 Department on or before the 7th, 15th, 22nd and last day of the
12 month during which such liability is incurred. If the month
13 during which such tax liability is incurred began prior to the
14 effective date of this amendatory Act of 1985, each payment
15 shall be in an amount not less than 22.5% of the taxpayer's
16 actual liability under Section 2d. If the month during which
17 such tax liability is incurred begins on or after January 1,
18 1986, each payment shall be in an amount equal to 22.5% of the
19 taxpayer's actual liability for the month or 27.5% of the
20 taxpayer's liability for the same calendar month of the
21 preceding calendar year. If the month during which such tax
22 liability is incurred begins on or after January 1, 1987, each
23 payment shall be in an amount equal to 22.5% of the taxpayer's
24 actual liability for the month or 26.25% of the taxpayer's
25 liability for the same calendar month of the preceding year.
26 The amount of such quarter monthly payments shall be credited

1 against the final tax liability of the taxpayer's return for
2 that month filed under this Section or Section 2f, as the case
3 may be. Once applicable, the requirement of the making of
4 quarter monthly payments to the Department pursuant to this
5 paragraph shall continue until such taxpayer's average monthly
6 prepaid tax collections during the preceding 2 complete
7 calendar quarters is \$25,000 or less. If any such quarter
8 monthly payment is not paid at the time or in the amount
9 required, the taxpayer shall be liable for penalties and
10 interest on such difference, except insofar as the taxpayer has
11 previously made payments for that month in excess of the
12 minimum payments previously due.

13 The provisions of this paragraph apply on and after October
14 1, 2001. Without regard to whether a taxpayer is required to
15 make quarter monthly payments as specified above, any taxpayer
16 who is required by Section 2d of this Act to collect and remit
17 prepaid taxes and has collected prepaid taxes that average in
18 excess of \$20,000 per month during the preceding 4 complete
19 calendar quarters shall file a return with the Department as
20 required by Section 2f and shall make payments to the
21 Department on or before the 7th, 15th, 22nd and last day of the
22 month during which the liability is incurred. Each payment
23 shall be in an amount equal to 22.5% of the taxpayer's actual
24 liability for the month or 25% of the taxpayer's liability for
25 the same calendar month of the preceding year. The amount of
26 the quarter monthly payments shall be credited against the

1 final tax liability of the taxpayer's return for that month
2 filed under this Section or Section 2f, as the case may be.
3 Once applicable, the requirement of the making of quarter
4 monthly payments to the Department pursuant to this paragraph
5 shall continue until the taxpayer's average monthly prepaid tax
6 collections during the preceding 4 complete calendar quarters
7 (excluding the month of highest liability and the month of
8 lowest liability) is less than \$19,000 or until such taxpayer's
9 average monthly liability to the Department as computed for
10 each calendar quarter of the 4 preceding complete calendar
11 quarters is less than \$20,000. If any such quarter monthly
12 payment is not paid at the time or in the amount required, the
13 taxpayer shall be liable for penalties and interest on such
14 difference, except insofar as the taxpayer has previously made
15 payments for that month in excess of the minimum payments
16 previously due.

17 If any payment provided for in this Section exceeds the
18 taxpayer's liabilities under this Act, the Use Tax Act, the
19 Service Occupation Tax Act and the Service Use Tax Act, as
20 shown on an original monthly return, the Department shall, if
21 requested by the taxpayer, issue to the taxpayer a credit
22 memorandum no later than 30 days after the date of payment. The
23 credit evidenced by such credit memorandum may be assigned by
24 the taxpayer to a similar taxpayer under this Act, the Use Tax
25 Act, the Service Occupation Tax Act or the Service Use Tax Act,
26 in accordance with reasonable rules and regulations to be

1 prescribed by the Department. If no such request is made, the
2 taxpayer may credit such excess payment against tax liability
3 subsequently to be remitted to the Department under this Act,
4 the Use Tax Act, the Service Occupation Tax Act or the Service
5 Use Tax Act, in accordance with reasonable rules and
6 regulations prescribed by the Department. If the Department
7 subsequently determined that all or any part of the credit
8 taken was not actually due to the taxpayer, the taxpayer's 2.1%
9 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%
10 of the difference between the credit taken and that actually
11 due, and that taxpayer shall be liable for penalties and
12 interest on such difference.

13 If a retailer of motor fuel is entitled to a credit under
14 Section 2d of this Act which exceeds the taxpayer's liability
15 to the Department under this Act for the month which the
16 taxpayer is filing a return, the Department shall issue the
17 taxpayer a credit memorandum for the excess.

18 Beginning July 1, 2014, each month the Department shall pay
19 into the Public University Capital Projects Fund 100% of the
20 net revenue realized for the preceding month from the
21 additional 1% tax imposed on sales occurring on the campus of a
22 public university.

23 Beginning January 1, 1990, each month the Department shall
24 pay into the Local Government Tax Fund, a special fund in the
25 State treasury which is hereby created, the net revenue
26 realized for the preceding month from the 1% tax on sales of

1 food for human consumption which is to be consumed off the
2 premises where it is sold (other than alcoholic beverages, soft
3 drinks and food which has been prepared for immediate
4 consumption) and prescription and nonprescription medicines,
5 drugs, medical appliances and insulin, urine testing
6 materials, syringes and needles used by diabetics.

7 Beginning January 1, 1990, each month the Department shall
8 pay into the County and Mass Transit District Fund, a special
9 fund in the State treasury which is hereby created, 4% of the
10 net revenue realized for the preceding month from the 6.25%
11 general rate.

12 Beginning August 1, 2000, each month the Department shall
13 pay into the County and Mass Transit District Fund 20% of the
14 net revenue realized for the preceding month from the 1.25%
15 rate on the selling price of motor fuel and gasohol. Beginning
16 September 1, 2010, each month the Department shall pay into the
17 County and Mass Transit District Fund 20% of the net revenue
18 realized for the preceding month from the 1.25% rate on the
19 selling price of sales tax holiday items.

20 Beginning January 1, 1990, each month the Department shall
21 pay into the Local Government Tax Fund 16% of the net revenue
22 realized for the preceding month from the 6.25% general rate on
23 the selling price of tangible personal property.

24 Beginning August 1, 2000, each month the Department shall
25 pay into the Local Government Tax Fund 80% of the net revenue
26 realized for the preceding month from the 1.25% rate on the

1 selling price of motor fuel and gasohol. Beginning September 1,
2 2010, each month the Department shall pay into the Local
3 Government Tax Fund 80% of the net revenue realized for the
4 preceding month from the 1.25% rate on the selling price of
5 sales tax holiday items.

6 Beginning October 1, 2009, each month the Department shall
7 pay into the Capital Projects Fund an amount that is equal to
8 an amount estimated by the Department to represent 80% of the
9 net revenue realized for the preceding month from the sale of
10 candy, grooming and hygiene products, and soft drinks that had
11 been taxed at a rate of 1% prior to September 1, 2009 but that
12 are ~~is~~ now taxed at 6.25%.

13 Beginning July 1, 2011, each month the Department shall pay
14 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue
15 realized for the preceding month from the 6.25% general rate on
16 the selling price of sorbents used in Illinois in the process
17 of sorbent injection as used to comply with the Environmental
18 Protection Act or the federal Clean Air Act, but the total
19 payment into the Clean Air Act (CAA) Permit Fund under this Act
20 and the Use Tax Act shall not exceed \$2,000,000 in any fiscal
21 year.

22 Beginning July 1, 2013, each month the Department shall pay
23 into the Underground Storage Tank Fund from the proceeds
24 collected under this Act, the Use Tax Act, the Service Use Tax
25 Act, and the Service Occupation Tax Act an amount equal to the
26 average monthly deficit in the Underground Storage Tank Fund

1 during the prior year, as certified annually by the Illinois
2 Environmental Protection Agency, but the total payment into the
3 Underground Storage Tank Fund under this Act, the Use Tax Act,
4 the Service Use Tax Act, and the Service Occupation Tax Act
5 shall not exceed \$18,000,000 in any State fiscal year. As used
6 in this paragraph, the "average monthly deficit" shall be equal
7 to the difference between the average monthly claims for
8 payment by the fund and the average monthly revenues deposited
9 into the fund, excluding payments made pursuant to this
10 paragraph.

11 Of the remainder of the moneys received by the Department
12 pursuant to this Act, (a) 1.75% thereof shall be paid into the
13 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
14 and after July 1, 1989, 3.8% thereof shall be paid into the
15 Build Illinois Fund; provided, however, that if in any fiscal
16 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
17 may be, of the moneys received by the Department and required
18 to be paid into the Build Illinois Fund pursuant to this Act,
19 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
20 Act, and Section 9 of the Service Occupation Tax Act, such Acts
21 being hereinafter called the "Tax Acts" and such aggregate of
22 2.2% or 3.8%, as the case may be, of moneys being hereinafter
23 called the "Tax Act Amount", and (2) the amount transferred to
24 the Build Illinois Fund from the State and Local Sales Tax
25 Reform Fund shall be less than the Annual Specified Amount (as
26 hereinafter defined), an amount equal to the difference shall

1 be immediately paid into the Build Illinois Fund from other
2 moneys received by the Department pursuant to the Tax Acts; the
3 "Annual Specified Amount" means the amounts specified below for
4 fiscal years 1986 through 1993:

5	Fiscal Year	Annual Specified Amount
6	1986	\$54,800,000
7	1987	\$76,650,000
8	1988	\$80,480,000
9	1989	\$88,510,000
10	1990	\$115,330,000
11	1991	\$145,470,000
12	1992	\$182,730,000
13	1993	\$206,520,000;

14 and means the Certified Annual Debt Service Requirement (as
15 defined in Section 13 of the Build Illinois Bond Act) or the
16 Tax Act Amount, whichever is greater, for fiscal year 1994 and
17 each fiscal year thereafter; and further provided, that if on
18 the last business day of any month the sum of (1) the Tax Act
19 Amount required to be deposited into the Build Illinois Bond
20 Account in the Build Illinois Fund during such month and (2)
21 the amount transferred to the Build Illinois Fund from the
22 State and Local Sales Tax Reform Fund shall have been less than
23 1/12 of the Annual Specified Amount, an amount equal to the
24 difference shall be immediately paid into the Build Illinois
25 Fund from other moneys received by the Department pursuant to
26 the Tax Acts; and, further provided, that in no event shall the

1 payments required under the preceding proviso result in
2 aggregate payments into the Build Illinois Fund pursuant to
3 this clause (b) for any fiscal year in excess of the greater of
4 (i) the Tax Act Amount or (ii) the Annual Specified Amount for
5 such fiscal year. The amounts payable into the Build Illinois
6 Fund under clause (b) of the first sentence in this paragraph
7 shall be payable only until such time as the aggregate amount
8 on deposit under each trust indenture securing Bonds issued and
9 outstanding pursuant to the Build Illinois Bond Act is
10 sufficient, taking into account any future investment income,
11 to fully provide, in accordance with such indenture, for the
12 defeasance of or the payment of the principal of, premium, if
13 any, and interest on the Bonds secured by such indenture and on
14 any Bonds expected to be issued thereafter and all fees and
15 costs payable with respect thereto, all as certified by the
16 Director of the Bureau of the Budget (now Governor's Office of
17 Management and Budget). If on the last business day of any
18 month in which Bonds are outstanding pursuant to the Build
19 Illinois Bond Act, the aggregate of moneys deposited in the
20 Build Illinois Bond Account in the Build Illinois Fund in such
21 month shall be less than the amount required to be transferred
22 in such month from the Build Illinois Bond Account to the Build
23 Illinois Bond Retirement and Interest Fund pursuant to Section
24 13 of the Build Illinois Bond Act, an amount equal to such
25 deficiency shall be immediately paid from other moneys received
26 by the Department pursuant to the Tax Acts to the Build

1 Illinois Fund; provided, however, that any amounts paid to the
 2 Build Illinois Fund in any fiscal year pursuant to this
 3 sentence shall be deemed to constitute payments pursuant to
 4 clause (b) of the first sentence of this paragraph and shall
 5 reduce the amount otherwise payable for such fiscal year
 6 pursuant to that clause (b). The moneys received by the
 7 Department pursuant to this Act and required to be deposited
 8 into the Build Illinois Fund are subject to the pledge, claim
 9 and charge set forth in Section 12 of the Build Illinois Bond
 10 Act.

11 Subject to payment of amounts into the Build Illinois Fund
 12 as provided in the preceding paragraph or in any amendment
 13 thereto hereafter enacted, the following specified monthly
 14 installment of the amount requested in the certificate of the
 15 Chairman of the Metropolitan Pier and Exposition Authority
 16 provided under Section 8.25f of the State Finance Act, but not
 17 in excess of sums designated as "Total Deposit", shall be
 18 deposited in the aggregate from collections under Section 9 of
 19 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
 20 9 of the Service Occupation Tax Act, and Section 3 of the
 21 Retailers' Occupation Tax Act into the McCormick Place
 22 Expansion Project Fund in the specified fiscal years.

23	Fiscal Year	Total Deposit
24	1993	\$0
25	1994	53,000,000

1	1995	58,000,000
2	1996	61,000,000
3	1997	64,000,000
4	1998	68,000,000
5	1999	71,000,000
6	2000	75,000,000
7	2001	80,000,000
8	2002	93,000,000
9	2003	99,000,000
10	2004	103,000,000
11	2005	108,000,000
12	2006	113,000,000
13	2007	119,000,000
14	2008	126,000,000
15	2009	132,000,000
16	2010	139,000,000
17	2011	146,000,000
18	2012	153,000,000
19	2013	161,000,000
20	2014	170,000,000
21	2015	179,000,000
22	2016	189,000,000
23	2017	199,000,000
24	2018	210,000,000
25	2019	221,000,000
26	2020	233,000,000

1	2021	246,000,000
2	2022	260,000,000
3	2023	275,000,000
4	2024	275,000,000
5	2025	275,000,000
6	2026	279,000,000
7	2027	292,000,000
8	2028	307,000,000
9	2029	322,000,000
10	2030	338,000,000
11	2031	350,000,000
12	2032	350,000,000

13 and
14 each fiscal year
15 thereafter that bonds
16 are outstanding under
17 Section 13.2 of the
18 Metropolitan Pier and
19 Exposition Authority Act,
20 but not after fiscal year 2060.

21 Beginning July 20, 1993 and in each month of each fiscal
22 year thereafter, one-eighth of the amount requested in the
23 certificate of the Chairman of the Metropolitan Pier and
24 Exposition Authority for that fiscal year, less the amount
25 deposited into the McCormick Place Expansion Project Fund by
26 the State Treasurer in the respective month under subsection

1 (g) of Section 13 of the Metropolitan Pier and Exposition
2 Authority Act, plus cumulative deficiencies in the deposits
3 required under this Section for previous months and years,
4 shall be deposited into the McCormick Place Expansion Project
5 Fund, until the full amount requested for the fiscal year, but
6 not in excess of the amount specified above as "Total Deposit",
7 has been deposited.

8 Subject to payment of amounts into the Build Illinois Fund
9 and the McCormick Place Expansion Project Fund pursuant to the
10 preceding paragraphs or in any amendments thereto hereafter
11 enacted, beginning July 1, 1993 and ending on September 30,
12 2013, the Department shall each month pay into the Illinois Tax
13 Increment Fund 0.27% of 80% of the net revenue realized for the
14 preceding month from the 6.25% general rate on the selling
15 price of tangible personal property.

16 Subject to payment of amounts into the Build Illinois Fund
17 and the McCormick Place Expansion Project Fund pursuant to the
18 preceding paragraphs or in any amendments thereto hereafter
19 enacted, beginning with the receipt of the first report of
20 taxes paid by an eligible business and continuing for a 25-year
21 period, the Department shall each month pay into the Energy
22 Infrastructure Fund 80% of the net revenue realized from the
23 6.25% general rate on the selling price of Illinois-mined coal
24 that was sold to an eligible business. For purposes of this
25 paragraph, the term "eligible business" means a new electric
26 generating facility certified pursuant to Section 605-332 of

1 the Department of Commerce and Economic Opportunity Law of the
2 Civil Administrative Code of Illinois.

3 Of the remainder of the moneys received by the Department
4 pursuant to this Act, 75% thereof shall be paid into the State
5 Treasury and 25% shall be reserved in a special account and
6 used only for the transfer to the Common School Fund as part of
7 the monthly transfer from the General Revenue Fund in
8 accordance with Section 8a of the State Finance Act.

9 The Department may, upon separate written notice to a
10 taxpayer, require the taxpayer to prepare and file with the
11 Department on a form prescribed by the Department within not
12 less than 60 days after receipt of the notice an annual
13 information return for the tax year specified in the notice.
14 Such annual return to the Department shall include a statement
15 of gross receipts as shown by the retailer's last Federal
16 income tax return. If the total receipts of the business as
17 reported in the Federal income tax return do not agree with the
18 gross receipts reported to the Department of Revenue for the
19 same period, the retailer shall attach to his annual return a
20 schedule showing a reconciliation of the 2 amounts and the
21 reasons for the difference. The retailer's annual return to the
22 Department shall also disclose the cost of goods sold by the
23 retailer during the year covered by such return, opening and
24 closing inventories of such goods for such year, costs of goods
25 used from stock or taken from stock and given away by the
26 retailer during such year, payroll information of the

1 retailer's business during such year and any additional
2 reasonable information which the Department deems would be
3 helpful in determining the accuracy of the monthly, quarterly
4 or annual returns filed by such retailer as provided for in
5 this Section.

6 If the annual information return required by this Section
7 is not filed when and as required, the taxpayer shall be liable
8 as follows:

9 (i) Until January 1, 1994, the taxpayer shall be liable
10 for a penalty equal to 1/6 of 1% of the tax due from such
11 taxpayer under this Act during the period to be covered by
12 the annual return for each month or fraction of a month
13 until such return is filed as required, the penalty to be
14 assessed and collected in the same manner as any other
15 penalty provided for in this Act.

16 (ii) On and after January 1, 1994, the taxpayer shall
17 be liable for a penalty as described in Section 3-4 of the
18 Uniform Penalty and Interest Act.

19 The chief executive officer, proprietor, owner or highest
20 ranking manager shall sign the annual return to certify the
21 accuracy of the information contained therein. Any person who
22 willfully signs the annual return containing false or
23 inaccurate information shall be guilty of perjury and punished
24 accordingly. The annual return form prescribed by the
25 Department shall include a warning that the person signing the
26 return may be liable for perjury.

1 The provisions of this Section concerning the filing of an
2 annual information return do not apply to a retailer who is not
3 required to file an income tax return with the United States
4 Government.

5 As soon as possible after the first day of each month, upon
6 certification of the Department of Revenue, the Comptroller
7 shall order transferred and the Treasurer shall transfer from
8 the General Revenue Fund to the Motor Fuel Tax Fund an amount
9 equal to 1.7% of 80% of the net revenue realized under this Act
10 for the second preceding month. Beginning April 1, 2000, this
11 transfer is no longer required and shall not be made.

12 Net revenue realized for a month shall be the revenue
13 collected by the State pursuant to this Act, less the amount
14 paid out during that month as refunds to taxpayers for
15 overpayment of liability.

16 For greater simplicity of administration, manufacturers,
17 importers and wholesalers whose products are sold at retail in
18 Illinois by numerous retailers, and who wish to do so, may
19 assume the responsibility for accounting and paying to the
20 Department all tax accruing under this Act with respect to such
21 sales, if the retailers who are affected do not make written
22 objection to the Department to this arrangement.

23 Any person who promotes, organizes, provides retail
24 selling space for concessionaires or other types of sellers at
25 the Illinois State Fair, DuQuoin State Fair, county fairs,
26 local fairs, art shows, flea markets and similar exhibitions or

1 events, including any transient merchant as defined by Section
2 of the Transient Merchant Act of 1987, is required to file a
3 report with the Department providing the name of the merchant's
4 business, the name of the person or persons engaged in
5 merchant's business, the permanent address and Illinois
6 Retailers Occupation Tax Registration Number of the merchant,
7 the dates and location of the event and other reasonable
8 information that the Department may require. The report must be
9 filed not later than the 20th day of the month next following
10 the month during which the event with retail sales was held.
11 Any person who fails to file a report required by this Section
12 commits a business offense and is subject to a fine not to
13 exceed \$250.

14 Any person engaged in the business of selling tangible
15 personal property at retail as a concessionaire or other type
16 of seller at the Illinois State Fair, county fairs, art shows,
17 flea markets and similar exhibitions or events, or any
18 transient merchants, as defined by Section 2 of the Transient
19 Merchant Act of 1987, may be required to make a daily report of
20 the amount of such sales to the Department and to make a daily
21 payment of the full amount of tax due. The Department shall
22 impose this requirement when it finds that there is a
23 significant risk of loss of revenue to the State at such an
24 exhibition or event. Such a finding shall be based on evidence
25 that a substantial number of concessionaires or other sellers
26 who are not residents of Illinois will be engaging in the

1 business of selling tangible personal property at retail at the
2 exhibition or event, or other evidence of a significant risk of
3 loss of revenue to the State. The Department shall notify
4 concessionaires and other sellers affected by the imposition of
5 this requirement. In the absence of notification by the
6 Department, the concessionaires and other sellers shall file
7 their returns as otherwise required in this Section.

8 (Source: P.A. 97-95, eff. 7-12-11; 97-333, eff. 8-12-11; 98-24,
9 eff. 6-19-13; 98-109, eff. 7-25-13; 98-496, eff. 1-1-14;
10 revised 9-9-13.)

11 Section 99. Effective date. This Act takes effect upon
12 becoming law."